### Acceptances

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**Notes:**

23 Algeria is currently in the process of acceding to the WTO Agreement.

24 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, including Angola, 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, including Angola, 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).

25 Let/1931.
Bahrain, Kingdom of

(Signature subject to ratification)............................... 15 Apr 1994

Ratification........................................................................... 15 Apr 1994

The Government of the State of Bahrain wishes to delay application and to reserve its rights under the provisions concerning special and differential treatment for developing country members under the WTO, pursuant to the provisions of Article 20.1, 20.2 and paragraphs 2, 3 and 4 of Annex III of the WTO Agreement on Customs Valuation.²⁶

Bangladesh ...................................................................................... 15 Apr 1994

Bangladesh wishes to avail itself of the following provisions of the Agreement on Customs Valuation relating to special and differential treatment for developing countries:

1. Article 20, paragraph 1, delaying the application of the Agreement for a period of five years; and
2. Article 20, paragraph 2, delaying the application of Article 1:2(b)(iii) and Article 6 for a period of three years following the application of all other provisions of the Agreement.

Bangladesh also wishes to make the following reservations:

3. Under the terms of paragraph 2 of Annex III, Bangladesh wishes to make a reservation to enable her, in the absence of a dependable and satisfactory basis of valuing goods in the country, to retain the existing tariff value system of valuing goods (system of officially established minimum values) until the Agreement is fully applied by Bangladesh.

4. Under the terms of paragraph 3 of Annex III, the Government of Bangladesh reserves the right to provide that the relevant provisions of Article 4 of the Agreement shall apply only when the

²⁶ WT/Let/149.
customs authorities agree to the request to reverse the order of Articles 5 and 6; and
5. Under the terms of paragraph 4 of Annex III, the Government of Bangladesh reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

The Government of Bangladesh wishes to delay application of certain requirements linked to automatic licensing procedures for two years under Footnote 5 to Article 2:2 of the Agreement on Import Licensing Procedures.

Barbados27 .............................................................................. 15 Apr 1994 1 Jan 1995 WT/Let/1
WT/Let/1/Rev.1
WT/Let/1/Rev.2

Belgium (Signature subject to ratification).............. 15 Apr 1994
Ratification................................................................. 30 Dec 1994 1 Jan 1995 WT/Let/1
WT/Let/1/Rev.1
WT/Let/1/Rev.2

Belize ..................................................................................... 15 Apr 1994 1 Jan 1995 WT/Let/1
WT/Let/1/Rev.1
WT/Let/1/Rev.2

Benin (Signature subject to ratification) .............. 15 Apr 1994
Ratification................................................................. 23 Jan 1996 22 Feb 1996 WT/Let/60

Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994
Pursuant to Article 20 of the Agreement on Customs Valuation concerning special and differential treatment for least-developed countries, the Government of the Republic of Benin requests a delay in the application of the Agreement and appropriate technical assistance.28

27 WT/Let/1894
28 WT/Let/242
1. The Government of Benin would like to delay the application of Article 6 of the Agreement on Customs Valuation relating to the computed value for a period of three years following the application of all other provisions of that agreement.

2. As certain goods are currently valued on the basis of officially established minimum values, the Government of Benin would like to apply the provisions of paragraph 2 of Annex III of the Agreement on Implementation of Article VII of the GATT 1994.

3. The Government of Benin reserves its right under paragraph 3 of Annex III of the Agreement on Customs Valuation relating to the reversal of the order of Articles 5 and 6 provided for in Article 4 of the Agreement to decide that the relevant provision of the said Article shall apply only when the customs authorities agree to the request to reverse the order.

4. The Government of Benin reserves its right under paragraph 4 of Annex III of the Agreement on Customs Valuation to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.\(^{29}\)

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**Bolivia, Plurinational State of**

(Signature subject to ratification\(^ {30} \))

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<tr>
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\(^{29}\) WT/Let/331.

\(^{30}\) Let/1894.
2. In accordance with the footnote to Article 2.2 of the Agreement on Import Licensing Procedures, Bolivia reserves the right to delay the application of sub-paragraphs (a)(ii) and (a)(iii) of that Article for a period of two years from the date on which it transmitted its instrument of ratification to the WTO.  

Botswana32 (Signature subject to ratification) ...... 27 Dec 1994  
Ratification ................................................................. 30 Dec 1994 31 May 1995  WT/Let/19  
Brazil (Signature subject to ratification33) ............ 15 Apr 1994  
Ratification ................................................................. 21 Dec 1994 1 Jan 1995  WT/Let/1  
Brazil intends to delay the application of sub-paragraphs 2(a)(ii) and 2(a)(iii) of Article 2 of the Agreement on Import Licensing Procedures for a maximum of two years from its entry into force, as foreseen in footnote 5 of the Agreement.

31 WT/Let/48.  
32 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, including Botswana, 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, including Botswana, 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).

33 Let/1894.
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Brunei Darussalam

(Signature subject to ratification)............................
Ratification.....................................................................

Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994. In accordance with Article 20 of the above-mentioned Agreement, it is the wish of the Government of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam as a developing country member not party to the Agreement on Implementation of Article VII of the GATT (1979) to delay application of the provisions of this Agreement and reserves its rights under the provisions pertaining to Special and Differential Treatment.34

The Government of Brunei Darussalam reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.

The Government of Brunei Darussalam also reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.35

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34 WT/Let/36.
35 WT/Let/129.
Burkina Faso\textsuperscript{36} (Signature subject to ratification) \begin{tabular}{l|c|c|c}
 & Acceptance & Entry into force & Notification \\
\hline
Ratification & 1 Aug 1994 & 4 May 1995 & 3 Jun 1995  \\
\hline
 &  &  & \textit{WT/Let/1/Rev.2} \\
\end{tabular}

1. The Government of Burkina Faso wishes to delay the application of the Agreement and reserve its rights under terms of the provisions relating to special and differential treatment for developing countries, in accordance with the provisions of paragraphs 1, 2 and 3 of Article 20 and paragraphs 2, 3 and 4 of Annex III of the World Trade Organization Agreement on Customs Valuation.

In addition, the Government of Burkina Faso wishes to avail itself of the possibility of making reservations on behalf of developing countries, as provided for in the World Trade Organization Agreement on Import Licensing Procedures.

To this end, the Government of Burkina Faso will delay for a period of two years the application of subparagraphs (a)(ii) and (a)(iii) of Article 2, paragraph 2, of the Agreement on Import Licensing Procedures, in accordance with footnote 5 of that Agreement.\textsuperscript{37}

Burundi\textsuperscript{38} (Signature subject to ratification) \begin{tabular}{l|c|c|c}
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\hline
 &  & \textit{WT/Let/24} \\
\end{tabular}

The Government of Burundi wishes to notify its intention of delaying the application of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 in accordance with Article 20 thereof.

\textsuperscript{36} 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, including Burkina Faso, were annexed to the Marrakesh Protocol (\textit{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).

\textsuperscript{37} \textit{WT/Let/19}.

\textsuperscript{38} 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, including Burundi, were annexed to the Marrakesh Protocol (\textit{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, including Burundi, were annexed to the authentic text of the GATS (\textit{WT/Let/88, WTO BISD 1996, Vol. 2/6-7} and see under “General Agreement on Trade in Services” below).
Cameroon (Signature subject to ratification)........

Ratification.................................................................

The Government of the Republic of Cameroon, availing itself of the provisions of Article 20, “Special and Differential Treatment”, paragraph 1, of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, formally notifies its decision to delay the application of the provisions of the Agreement for five years.

Furthermore, the Government of the Republic of Cameroon, availing itself of the provisions of Article 20.2, formally notifies its decision to delay the application of paragraph 2(b)(iii) of Article 1 and Article 6 for three years from the date of application of all other provisions of the Agreement.

The Government of the Republic of Cameroon reserves the right to provide, with respect to Annex III, paragraph 3, that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.

With respect to Annex III, paragraph 4, the Government of the Republic of Cameroon reserves the right to provide that the provisions of Article 5, paragraph 2, of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

The Government of the Republic of Cameroon, in accordance with footnote 5 to paragraph 2 of Article 2, “Import Licensing Procedures”, formally notifies its decision to delay the application of subparagraphs (a)(ii) and (a)(iii) for a period of two years.
Canada (Signature subject to ratification) .......... 15 Apr 1994
Ratification ............................................................... 30 Dec 1994
Canada accords substantially the same treatment to its permanent residents as it accords to its nationals in respect of measures affecting trade in services. Canada assumes, in accordance with its laws and regulations, the same responsibilities with respect to its permanent residents as it bears with respect to its nationals.

Central African Republic39 .............................................. 15 Apr 1994
The Central African Republic is one of the member States which signed the Agreement Establishing the World Trade Organization (WTO) on 15 April 1994 at Marrakesh (Morocco). The adoption of this text implies our automatic accession to the GATT Agreement on Customs Valuation, which in principle entered into force on 1 January 1995. However, implementation of the text presupposes the establishment, internally, of a set of administrative, technical and legal measures, as well as training and information for officials and the various parties concerned.
As the Central African Republic has not yet implemented these instruments, and with reference to the provisions of Article 21 of the Agreement, I have the honour to request that it be granted a transitional period of five years to enable it to launch an adequate programme of preparation.

39 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, including the Central African Republic, 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, including the Central African Republic, 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).
Chad (Signature subject to ratification) ......................
Ratification ................................................................
Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994
Pursuant to Article 20.1 of the Agreement, Chad would like to inform the Director-General that it has chosen to delay application of the provisions of Article VII of the GATT 1994.41

Chad40 (Signature subject to ratification) ....................
Ratification ................................................................
Chile wishes to avail itself of the provisions of Article 20.1, 20.2 and 20.3 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, and requests that it should dispose of the maximum possible time-limits provided for by this Article for the full application of obligations under the Agreement for developing countries. Likewise, if the case should arise, the Government of Chile wishes to avail itself of the provisions of Annex III, paragraph 2.

The Government of Chile reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6 (Annex III, paragraph 3).

The Government of Chile reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests (Annex III, paragraph 4).

40 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, including Chad, were annexed to the Marrakesh Protocol (WT/Let/79, WTO BISD 1996, Vol. 2/7-8v 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, including Chad, 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).

41 WT/Let/237.
China (Signature subject to ratification) .................. 15 Apr 1994

Colombia (Signature subject to ratification)........... 15 Apr 1994
Ratification.......................................................... 31 Mar 1995  30 Apr 1995  WT/Let/1/Rev.2

IN AS MUCH AS, pursuant to Annex III of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, developing countries may make the reservations established therein, to which the Members shall consent under Article 21 of the Agreement, the Government of Colombia wishes to make the following reservations when depositing the present Instrument of Ratification:

1. The Government of Colombia reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6 (paragraph 3 of Annex III).

2. The Government of Colombia reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests (paragraph 4 of Annex III).

3. The Government of Colombia reserves the right to retain the valuation of goods on the basis of officially established minimum values, in accordance with paragraph 2 of Annex III.\(^{43}\)

IN AS MUCH AS, pursuant to paragraph 1 of Article 6 of the Agreement on Textiles and Clothing, Members may reserve the right to avail themselves of the provisions of that Article, the Government of Colombia reserves the right to apply the specific transitional safeguard mechanism ("transitional safeguard") defined in the above-mentioned article.

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\(^{42}\) China became a WTO Member pursuant to Article XII of the WTO Agreement. See under “Accessions” in this Chapter.

\(^{43}\) WT/Let/12.
of the General Agreement on Tariffs and Trade 1994 provides that developing country Members may delay application of certain provisions, the Government of Colombia confirms the notifications previously addressed to the Director-General of the WTO as follows:

The Government of Colombia will delay application of the provisions of the Agreement for a period of five years from the date of entry into force of the Agreement for Colombia, in accordance with Article 20, paragraph 1;

The Government of Colombia, availing itself of its rights under paragraph 2 of Article 20, will delay application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years from the date of application of all other provisions of the Agreement.

IN AS MUCH AS Article 2, paragraph 2 of the Agreement on Import Licensing Procedures provides, in footnote 5, that any developing country member which has specific difficulties with the requirements of subparagraphs (a)(ii) and (a)(iii) may, upon notification to the Committee, delay the application of these subparagraphs by not more than two years from the date of entry into force of the WTO Agreement for such Member, the Government of Colombia confirms the notification which it made to the Committee of its decision to delay such application for a period of two years.

IN AS MUCH AS, pursuant to the provisions of Article 2, paragraph 6, of the Agreement on Textiles and Clothing, the Government of Colombia notified that it will integrate into GATT 1994 products which accounted for not less than 16 per cent of the total volume of its 1990 imports, encompassing products from the groups of tops and yarns, fabrics, made-up textile products, and clothing, the Government of Colombia considers it timely to confirm that notification in the same terms in which it was made.
The Government of Colombia also reiterates that, in accordance with paragraph 7(b) of Article 2, Colombia may resort to the transitional safeguard provided for in paragraph 1 of Article 6 in the event that a particular product is being imported in such increased quantities as to cause serious damage or threat thereof to the domestic industry.

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<td>Ratification</td>
<td>26 Dec 1994</td>
<td>1 Jan 1995</td>
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The Government of the Republic of Costa Rica, availing itself of the provisions of Article 20, "Special and Differential Treatment", paragraph 1, of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade **1994**, formally notifies its decision to delay the application of the Agreement for five years. Likewise, the Government of the Republic of Costa Rica, availing itself of the provisions of Article 20.2, formally notifies its decision to delay the application of paragraph 2(b)(iii) of Article 1 and Article 6 for three years from the date of application of all other provisions of the Agreement.

The Government of the Republic of Costa Rica reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6 (Annex III, paragraph 3).

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**44** Congo became an original WTO Member after the two-year period and the entry into force of the Agreement as defined in its Article XIV:1, by depositing an instrument of acceptance in early 1997 in accordance with the extension of this period by the General Council (WT/L/208).

**45** Let/1894.
The Government of the Republic of Costa Rica reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests (Annex III, paragraph 4).

The Government of the Republic of Costa Rica, in accordance with footnote 5 of paragraph 2 of Article 2, "Import Licensing Procedures", formally notifies its decision to delay the application of sub-paragraphs (a)(ii) and (a)(iii) for a period of two years.

Côte d'Ivoire (Signature subject to ratification) ...

Ratification

The Government of Côte d'Ivoire accepts the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 and wishes to avail itself of the following special provisions relating to special and differential treatment for developing countries:
- paragraph 1 of Article 20 concerning the possibility of delaying application of the provisions of the Agreement for a period of five years, and
- paragraph 2 of Article 20 concerning the possibility of delaying application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years from the date when Côte d'Ivoire shall have applied all other provisions of the Agreement.

The Government of Côte d'Ivoire also wishes to make the following reservations:
Paragraph 2, Annex III, concerning the reservation relating to retaining officially established minimum values:
- with regard to paragraph 3, Annex III, the Government of Côte d'Ivoire reserves the right to provide that the provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6; and

Acceptance  Entry into force  Notification

15 Apr 1994

29 Dec 1994  1 Jan 1995

WT/Let/1

WT/Let/1/Rev.1

WT/Let/1/Rev.2
- with regard to paragraph 4, Annex III, the Government of Côte d’Ivoire reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.\(^{46}\)

The Government of Côte d’Ivoire wishes to avail itself of the following special provisions relating to special and differential treatment for developing countries:

Footnote 5 of Article 2.2 of the Agreement on Import Licensing Procedures allowing a developing country Member which was not a Party to the Agreement on Import Licensing Procedures 1979 to delay the applications of sub-paragraphs (a)(ii) and (a)(iii) by not more than two years.

Cuba (Signature subject to ratification\(^{47}\))............. 15 Apr 1994

Ratification................................................................. 21 Mar 1995 20 Apr 1995  WT/Let/1/Rev.2

WT/Let/10

As a developing country and non-member of the Agreement on Implementation of Article VII of GATT 1947 (Customs Valuation), Cuba wishes to avail itself of the provisions of Article 20.1 of the Agreement on Implementation of Article VII of GATT 1994, with the purpose of delaying the application of the provisions of this Agreement for a period of not more than five years.\(^{48}\)

Cyprus (Signature subject to ratification)............. 15 Apr 1994

Ratification................................................................. 30 Jun 1995 30 Jul 1995  WT/Let/26

\(^{46}\) WT/Let/307.

\(^{47}\) Let/1920.

\(^{48}\) WT/Let/19.
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<td>30 Mar 1995</td>
<td>31 May 1995</td>
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Like all WTO Members, Djibouti wishes to ensure greater uniformity and certainty in the implementation of the General Agreement on Tariffs and Trade.

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49 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, including the Democratic Republic of Congo, 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, including the Democratic Republic of Congo, 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).

50 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, including Djibouti, 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, including Djibouti, 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).
In the framework of special and differential treatment, Djibouti notifies that it will delay the application of Articles 20.1 and 20.2 and paragraphs 2, 3 and 4 of Annex III of the WTO Agreement for the customs valuation of khat, for reasons relating to the specific features of its economy.\(^{51}\)

**Dominica**

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**Dominican Republic**

(Signature subject to ratification)

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The Government of the Dominican Republic wishes to delay and reserves its rights, under the provisions concerning special and differential treatment for developing countries Members under the WTO Agreement on Customs Valuation, pursuant to the provisions of Articles 20.1, 20.2 and para. 2, 3 and 4 of Annex 3 of the WTO Agreement on Customs Valuation.\(^{52}\)

In accordance with footnote 5 to Article 2.2 of the Agreement on Import Licensing Procedures, the Dominican Republic wishes to avail of the two-year period (from the date on which the WTO Agreement enters into force for the Dominican Republic) provided for therein for the application of subparagraphs (a)(ii) and (a)(iii) of Article 2.2 of the WTO Agreement on Import Licensing Procedures.\(^{53}\)

**Egypt (Signature subject to ratification)**

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\(^{51}\) [WT/Let/108].  
\(^{52}\) [WT/Let/1/Rev.1].  
\(^{53}\) [WT/Let/56].
With reference to the special and differential treatment for developing members under the WTO Agreement on Customs Valuation, Egypt wishes to make the following notification:

- The application of all the provisions of the Agreement shall be delayed for a period of five years, in conformity with Article 21.1 of the Agreement.
- The application of the provisions of paragraph 2(b)(iii) of Article 1 and 6, shall be delayed for a period of three years following the application of all other provisions of the Agreement.
- At the same time the Government of Egypt reserves the right to:
  - Provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Article 5 and 6.
  - Provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

The Government of El Salvador, in exercise of its rights under Part III, SPECIAL AND DIFFERENTIAL TREATMENT, paragraph 1 of Article 20 of the Agreement on the Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, officially notifies its decision to delay application of the provisions of the above-mentioned Agreement for a period of five years. Furthermore, the Government of El Salvador, availing itself of its rights under paragraph 2 of Article 20, officially notifies its decision to delay application of paragraph 2(b)(iii) of Article 1 and

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54 Let/1894.
Acceptance  Entry into force  Notification

Article 6 for a period of three years from the date of application of all other provisions of the above-mentioned Agreement.

The Government of El Salvador reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the Customs authorities agree to the request to reverse the order of Articles 5 and 6 (Annex III, paragraph 3).

Likewise, the Government of El Salvador reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests (Annex III, paragraph 4).

The Government of the Republic of El Salvador, in accordance with Footnote 5 to paragraph 2 of Article 2, AUTOMATIC IMPORT LICENSING, hereby officially notifies the Committee on Import Licensing of its decision to delay the application of sub paragraphs (a)(ii) and (a)(iii) of the above-mentioned paragraph for a period of two years from the date of entry into force of the WTO Agreement for El Salvador.55

Eswatini56 (Signature subject to ratification)............. 28 Oct 1994
Ratification................................................................. 28 Dec 1994  1 Jan 1995 WT/Let/1
WT/Let/1/Rev.1
WT/Let/1/Rev.2

European Union57
(Signature subject to ratification)......................... 15 Apr 1994
Ratification................................................................. 30 Dec 1994  1 Jan 1995 WT/Let/1
WT/Let/1/Rev.1
WT/Let/1/Rev.2

55 WT/Let/14.
56 Formerly "Swaziland".
57 On 1 December 2009, the European Union succeeded the European Community (WT/Let/679).

On 27 January 2020, the European Union submitted a Note Verbale indicating that the United Kingdom would cease to be a Member State of the European Union and of the European Atomic Energy Committee (Euratom) on 1 February
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The Government of Gabon wishes to avail itself of the following special provisions relating to special and differential treatment for developing countries:

- Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994
  - paragraph 1 of Article 20 concerning the possibility of delaying application of the provisions of the Agreement for a period of five years, and
  - paragraph 2 of Article 20 concerning the possibility of delaying the application of paragraph 2(b)(ii) of Article 1 and Article 6 for a period of three years from the date when Gabon shall have applied all other provisions of the Agreement.

The Government of Gabon also wishes to make the following reservations:

- Paragraph 2, Annex III, concerning the reservation relating to retaining officially established
minimum values:
- with regard to paragraph 3, Annex III, the Government of Gabon reserves the right to provide that the provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6; and
- with regard to paragraph 4, Annex III, the Government of Gabon reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

Agreement on Import Licensing Procedures:
Footnote 5 of Article 2.2 of the Agreement on Import Licensing Procedures allowing a developing country Member which was not a Party to the Agreement on Import Licensing Procedures 1979 to delay the applications of sub-paragraphs (a)(ii) and (a)(iii) by not more than two years.

The Gambia

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Germany (Signature subject to ratification)

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<td>WT/Let/1/Rev.2</td>
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58 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, including the Gambia, 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, including the Gambia, 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).
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<td>Ghana desires to delay application of the provisions of the Uruguay Round Agreement on the Implementation of Article VII of GATT 1994 (Customs Valuation) for a period of five years, effective 1 January 1995.</td>
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\(^{59}\) Let/1899.

\(^{60}\) Grenada gained contracting party status to the GATT 1947 before 15 April 1994, but could not establish its WTO goods and services schedules in time for inclusion in the WTO Agreement. The goods and services schedules of Grenada were annexed to its accession protocol approved in an accelerated accession process by the WTO General Council (WT/L/30). See under “Accessions” in this Chapter.
Guatemala (Signature subject to ratification\(^6^1\))....

Ratification.................................................................

The Government of Guatemala hereby provides notice to GATT that Guatemala's signature to the Marrakesh Agreement Establishing the World Trade Organization is without prejudice to all GATT and WTO rights relative to the European Union's (EU's) schedule of concessions for agricultural products as regards bananas (HS:0803.00.12).

Throughout the verification process, Guatemala made known that the EU's treatment of bananas under their March 1992 offer violates numerous GATT norms, as a dispute settlement panel has made clear. The EU's recent "Framework Agreement on Bananas" notified to the GATT on 29 March 1994, which is now reflected in the schedule of the European Union, compounded those violations to the serious detriment of Guatemala.

Despite Guatemalan efforts otherwise, EU officials have refused to enter into serious negotiations to address Guatemala's concerns on this item.

Accordingly, Guatemala wishes to make clear that in signing the Marrakesh Agreement Establishing the World Trade Organization, Guatemala in no way foregoes any rights or recourse available under GATT and the WTO to achieve a restoration of fair and legal EU access on bananas. Guatemala's position on this issue is fully consistent with all provisions and procedures of the new Agreement which preserves Guatemala's rights.

The Government of the Republic of Guatemala, in accordance with the rights conferred on it by paragraph 1 of Article 20, "Special and Differential Treatment", of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, formally notifies its decision to delay application of the provisions of the above Agreement for a period of five years.

\(^{61}\) Let/1894.
In addition in accordance with the rights conferred on it by paragraph 2 of Article 20, the Government of Guatemala formally notifies its decision to delay application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years from the date when it shall have applied all other provisions of the Agreement.

The Government of the Republic of Guatemala reserves the right to retain officially established minimum values for the valuation of goods in accordance with paragraph 2 of Annex III of the Agreement.

The Government of the Republic of Guatemala reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6 (Annex III, paragraph 3).

The Government of the Republic of Guatemala reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto, whether or not the importer so requests (Annex III, paragraph 4).

The Government of the Republic of Guatemala, in accordance with footnote 5 of Article 2.2 of the Agreement on Import Licensing Procedures, formally notifies its decision to delay the application of sub-paragraphs (a)(ii) and (a)(iii) for a period of two years.


62 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, including Guinea, 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, including Guinea, 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).
Guinea-Bissau

Acceptance: 15 Apr 1994  
Entry into force: 31 May 1995  
Notification: WT/Let/19

Guyana

Acceptance: 15 Apr 1994  
Entry into force: 1 Jan 1995  
Notification: WT/Let/1, WT/Let/1/Rev.1, WT/Let/1/Rev.2

Guinea-Bissau

The Government of Guinea-Bissau wishes to delay application and to reserve its right under the provisions concerning special and differential treatment for developing country Members under the WTO Agreement, pursuant to the provisions of Articles 20.1, and 20.1 paragraphs 2, 3 and 4 of Annex III of the WTO Agreement on Customs Valuation.

Guatemala

Acceptance: 21 Dec 1994  
Entry into force: 30 Jan 1996  
Notification: WT/Let/52

Guyana

The Government of Guyana wishes to delay application and to reserve its right under the provisions concerning special and differential treatment for developing country Members under the WTO Agreement, pursuant to the provisions of Articles 20.1, and 20.1 paragraphs 2, 3 and 4 of Annex III of the WTO Agreement on Customs Valuation.

Haiti

The Government of Haiti wishes to delay application of the WTO Agreement on Customs Valuation.

It is my honour to inform you of the intention of the Government of Haiti to delay application of the WTO Agreement on Customs Valuation.

I would be grateful if you would take note of this delay, requested pursuant to Article 20.1 and 20.2, and paragraphs 2, 3 and 4 of Annex III of the Agreement.

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63 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, including Guinea Bissau, 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, including Guinea Bissau, 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).

64 WT/Let/226.

65 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, including Haiti, 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, including Haiti, 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).

66 WT/Let/231.
Honduras (Signature subject to ratification)........
Ratification.................................................................

The Government of the Republic of Honduras, availing itself of the provisions of Article 20, “Special and Differential Treatment”, paragraph 1, of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, formally notifies its decision to delay the application of the provisions of the Agreement for five years.

Likewise, the Government of the Republic of Honduras, availing itself of the provisions of Article 20.2, formally notifies its decision to delay the application of paragraph 2(b)(iii) of Article 1 and Article 6 for three years from the date of application of all other provisions of the Agreement.

The Government of the Republic of Honduras reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.

The Government of the Republic of Honduras reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

The Government of the Republic of Honduras, in accordance with footnote 5 of paragraph 2 of Article 2, "Import Licensing Procedures", formally notifies its decision to delay the application of sub-paragraphs (a)(ii) and (a)(iii) for a period of two years.\textsuperscript{67}

\begin{tabular}{lccc}
\textbf{Acceptance} & \textbf{Entry into force} & \textbf{Notification} \\
15 Apr 1994 & 16 Dec 1994 & 1 Jan 1995 & WT/Let/1 \\
& & & WT/Let/1/Rev.1 \\
& & & WT/Let/1/Rev.2
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\textsuperscript{67} WT/Let/1/Rev.2.
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Concerning special and differential treatment for developing country Members provided under the Agreement on Implementation of Article VII of the GATT 1994 (WTO Agreement on Customs Valuation) and the WTO Agreement on Import Licensing Procedures, in accordance with those provisions, Indonesia would like to notify the invocation of delayed application and reservations concerning certain Agreements' articles set out below:

1. Agreement on Implementation of Article VII of the GATT 1994 (WTO Agreement on Customs Valuation):
   a. Under Article 20.1: to delay application of the provisions of the Agreement for a period of five years from the entry into force of the WTO.
b. Under Article 20.2: to delay application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years following their application.
c. Under paragraph 2 of Annex III: to reserve the right to retain the system of officially established minimum values on a limited and transitional basis under such terms and conditions as may be agreed to by the Committee.
d. Under paragraph 3 of Annex III: to reserve the right to refuse request from the importer of reversal of the order of the fourth and fifth methods of valuation.
e. Under paragraph 4 of Annex III: to reserve the right to value the goods under the provisions of Article 5.2 even if the goods have undergone further processing in the country of importation.

2. WTO Agreement on Import Licensing Procedures:
Under footnote 5 to Article 2.2: to delay for a period of two years certain requirements linked to automatic licensing procedures.

Ireland (Signature subject to ratification) ................. 15 Apr 1994
Ratification................................................................. 30 Dec 1994 1 Jan 1995 WT/Let/1
WT/Let/1/Rev.1
WT/Let/1/Rev.2

Israel (Signature subject to ratification) ................. 15 Apr 1994
Ratification................................................................. 22 Mar 1995 21 Apr 1995 WT/Let/10

The Government of the State of Israel wishes to avail itself of the following special provisions relating to “Special and Differential Treatment” for developing countries pursuant to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as the Agreement).
1. Pursuant to paragraph 1 of Article 20 of the Agreement, the Government of the State of Israel formally notifies its decision to delay the
application of the provisions of the Agreement and to implement it during the year 1997, i.e. within three years from the date of entry into force of the WTO Agreements.

2. Pursuant to paragraph 3 of Annex III of the Agreement, the Government of the State of Israel reserves the right to provide that the relevant provision in Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6. Two years after the application of the Agreement, Israel will re-examine its stand on this issue.

3. Pursuant to paragraph 4 of Annex III of the Agreement, the Government of the State of Israel reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto, whether or not the importer so requests. Two years after the application of the Agreement, Israel will re-examine its stand on this issue.\(^{69}\)

Italy (Signature subject to ratification) .................... 15 Apr 1994
Ratification......................................................... 30 Dec 1994  1 Jan 1995  WT/Let/1
WT/Let/1/Rev.1
WT/Let/1/Rev.2

\(^{69}\) WT/Let/1/Rev.2.
Jamaica (Signature subject to ratification).............
Ratification.................................................................
70 Acceptance  Entry into force  Notification
The Government of Jamaica wishes to delay application and to reserve its right under the provisions relating to special and differential treatment for developing country members under the WTO Agreement, pursuant to the provisions of Articles 20.1, 20.2 and paragraphs 2, 3 and 4 of Annex III of the WTO Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994.70

Japan..............................................................................

Kenya (Signature subject to ratification)..............
Ratification.................................................................
Referring to provisions concerning special and differential treatment for developing country Members, Kenya wishes to make notification as follows:
1. Due to revenue considerations Kenya is still using the Brussels Definition of Value (BDV) Procedure when valuing imports for taxation purposes. The country would like to continue with this mode of valuation while looking into ways of smoothly adopting the WTO Agreement on Customs Valuation. Hence Kenya would like to apply for delayed application of the WTO Agreement on Customs Valuation as provided for in the Uruguay Round.

70 WT/Let/1/Rev.2.
2. Similarly, although Kenya has almost fully liberalized the import regime and has as a result removed import licensing requirement for most products, a number of products are still subject to health and environmental considerations. The Government would therefore like to apply for delayed application of WTO Agreement on Import Licensing Procedures in respect of these products. The Government of the Republic of Kenya wishes to reserve its right under the provision concerning Special and Differential Treatment for developing country Members under the WTO Agreement pursuant to the provision of Articles 20.1, 20.2, and paragraphs 2, 3 and 4 of Annex III to the WTO Agreement on Customs Valuation and to delay the application of this Agreement accordingly.\(^{71}\)

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Korea, Republic of .............................................................. 30 Dec 1994 1 Jan 1995 WT/Let/1
WT/Let/1/Rev.1
WT/Let/1/Rev.2

Kuwait, the State of........................................................... 15 Apr 1994 1 Jan 1995 WT/Let/1
WT/Let/1/Rev.1
WT/Let/1/Rev.2

Article 20:1 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 - The Government of the State of Kuwait requests to delay the application of the provisions of the Agreement for five years.

Article 20:2 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 - The Government of the State of Kuwait requests to delay the application of the computed value method for three years.\(^{72}\)

Lesotho\(^{73}\) ................................................................. 21 Dec 1994 31 May 1995 WT/Let/19

Liechtenstein (Signature subject to ratification)... 15 Apr 1994

\(^{71}\) WT/Let/10.

\(^{72}\) WT/Let/72.

\(^{73}\) 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, including Lesotho, were annexed to the Marrakesh Protocol (WT/Let/79).
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<td>Madagascar (Signature subject to ratification)....</td>
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The Government of the Republic of Madagascar, availing itself of its rights under paragraph 1 of Article 20, “Special and Differential Treatment”, of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, officially notifies its decision to delay application of the provisions of the above-mentioned Agreement for a period of five years. Furthermore, the Government of the Republic of Madagascar, availing itself of its rights under paragraph 2 of Article 20, officially notifies its decision to delay application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years from the date of application of all other provisions of the above-mentioned Agreement.\(^\text{74}\)

Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994


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\(^{74}\) 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, including Lesotho, 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).
1994, reserves the right to retain officially established minimum values on a limited and transitional basis when it applies this Agreement.

2. Likewise, the Government of the Republic of Madagascar, pursuant to paragraph 3 of Annex III, reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.

3. Furthermore, the Government of the Republic of Madagascar, pursuant to paragraph 4 of Annex III, reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.\(^{75}\)

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Malawi\(^{76}\) (Signature subject to ratification\(^{77}\))

Acceptance  Entry into force  Notification

Ratification..................................................  15 Apr 1994

3 Jan 1995  31 May 1995  WT/Let/19

Malaysia (Signature subject to ratification)\..........  15 Apr 1994

Ratification..................................................

Pursuant to Article 20 of the Agreement on Implementation of Article VII of the GATT 1994, the Government of Malaysia wishes to avail itself of the following provisions relating to the special and differential treatment for developing countries:

- Article 20, paragraph 1 – delaying application of the provision of the Agreement for a period of five years from 1 January 1995; and
- Article 20, paragraph 2 – delaying the application of Article 1, paragraph 2(b)(iii) and Article 6 for a period not exceeding three years

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\(^{75}\) WT/Let/112.

\(^{76}\) 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, including Malawi, 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, including Malawi, 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).

\(^{77}\) Let/1899.
following the application of all other provisions of the Agreement by Malaysia.
Further, the Government of Malaysia also wishes to make the following reservations:
(i) Under the terms of paragraph 2 of Annex 3, Malaysia would wish to make a reservation concerning the retention of officially established minimum values;
(ii) Under the terms of paragraph 3 of Annex 3, Malaysia reserves the right that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6; and
(iii) Under the terms of paragraph 4 of Annex 3, Malaysia reserves the right that Article 5, paragraph 2 of the Agreement shall be applied in accordance with the provision of the relevant note thereto whether or not the importer so requests.
In this connection, Malaysia requests the support of the Secretariat of the WTO in conformity with Article 20 paragraph 3 of the Agreement to obtain the necessary technical assistance in order to facilitate the implementation of the Agreement.
The Government of Malaysia wishes to notify that Malaysia has specific difficulties with the requirements of Article 2:2 sub-paragraphs a(ii) and a(iii) of the Agreement on Import Licensing. Malaysia will delay the application of these sub-paragraphs by not more than two years.
Maldives

The Government of Maldives wishes to delay application and to reserve its right under the provisions concerning special and differential treatment for developing country members under the WTO Agreement, pursuant to the provisions of Article 20.1 and paragraphs 2, 3 and 4 of Annex III of the WTO Agreement on Customs Valuation.

12 Oct 1994 31 May 1995 WT/Let/19

Mali

As provided for in Article 20, paragraphs 1 and 2, of the Agreement on Implementation of Article VII of GATT 1994, the Government of the Republic of Mali opts to delay the application of the provisions of the said Agreement. Pursuant to paragraph 2 of Annex III, the Government of Mali reserves the right to retain the system of officially established minimum values on a limited and transitional basis under the terms and conditions agreed by the Committee, the list of which you will be receiving shortly;

15 Apr 1994 31 May 1995 WT/Let/19

78 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, including the Maldives, 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, including the Maldives, 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).

79 WT/Let/285.

80 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, including Mali, 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, including Mali, 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).

81 WT/Let/78.
as regards paragraph 3 of Annex III, the Government of Mali reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the Malian customs authorities agree to the request to reverse the order of Articles 5 and 6;
as regards paragraph 4 of Annex III, the Government of Mali reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.\(^{82}\)

Malta (Signature subject to ratification) .................. 15 Apr 1994
Ratification ...................................................................... 22 Dec 1994 1 Jan 1995
Malta wishes to avail itself of the following provisions of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on Customs Valuation) relating to special and differential treatment for developing countries:
- Article 20, paragraph 1, delaying the application of the provisions of the Agreement for a period of five years; and
- Article 20, paragraph 2, delaying the application of Article 1, paragraph 2(b)(iii) and Article 6 for a period of three years following the application of all other provisions of the Agreement by Malta.
The Government of Malta wishes to make the following reservations:
Under the terms of paragraph 2 of Annex III, Malta wishes to make a reservation concerning the retention of the officially established minimum values.
Under the terms of paragraph 3 of Annex III, Malta reserves the right to provide that the relevant provisions of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.

\(^{82}\) WT/Let/306.
Under the terms of paragraph 4 of Annex III, Malta reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

Mauritania83 .................................................................
The Government of the Islamic Republic of Mauritania chooses to delay application for five years as provided for by Article 20, Annex III, paragraphs 1 and 2, of the Agreement on Implementation of Article VII of GATT 1994.84

Mauritius .................................................................
The Government of Mauritius has decided to take advantage of the provision of Article 20.1 of the Agreement on Implementation of Article VII of the GATT 1994 on the rules of Customs Valuation with a view to delaying the application of the said Agreement.85

Mexico (Signature subject to ratification) ............... 15 Apr 1994 1 Jan 1995
Ratification................................................................. 31 Aug 1994 1 Jan 1995

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83 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, including Mauritania, 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).

84 WT/Let/82.

85 WT/Let/14.
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The Government of the Union of Myanmar wishes to avail itself of the following provisions of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 relating to special and differential treatment for developing countries:
- Article 20, paragraph 1, delaying the application of the provisions of the Agreement for a period of five years; and
- Article 20, paragraph 2, delaying the application of Article 1:2(b)(iii) and Article 6 for a period of three years following the application of all other provisions of the Agreement by Myanmar.

The Government of the Union of Myanmar also wishes to make the following reservations:
- Under the terms of paragraph 2 of Annex III, the Government of the Union of Myanmar wishes to make a reservation concerning the retention of officially established minimum values;
- Under the terms of paragraph 3 of Annex III, the Government of the Union of Myanmar reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6; and

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86 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, including Mozambique, 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).
- Under the terms of paragraph 4 of Annex III, the Government of the Union of Myanmar reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

The Government of the Union of Myanmar wishes to delay application of certain requirements linked to automatic licensing procedures for two years under Footnote 5 to Article 2:2 of the Agreement on Import Licensing Procedures.  

Namibia ................................................................. 15 Apr 1994  1 Jan 1995 WT/Let/1

Netherlands (for the Kingdom in Europe and for the Netherlands Antilles)

(Signature subject to ratification)......................... 15 Apr 1994  WT/Let/1/Rev.1

Ratification.......................................................... 30 Dec 1994  1 Jan 1995  WT/Let/1/Rev.2

New Zealand (Signature subject to ratification) .. 15 Apr 1994  WT/Let/1/Rev.1

Ratification.......................................................... 7 Dec 1994  1 Jan 1995  WT/Let/1/Rev.2

New Zealand accords substantially the same treatment to its permanent residents as it accords to its nationals in respect of measures affecting trade in services.

In this context, New Zealand assumes, in accordance with its laws and regulations, the same responsibilities with respect to its permanent residents as it bears with respect to its nationals.

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87 WT/Let/14.
Nicaragua: (Signature subject to ratification).... The Government of the Republic of Nicaragua, in accordance with the rights conferred on it by paragraph 1 of Article 20, 'Special and Differential Treatment', of the Agreement on Implementation of Article VII (Customs Valuation) of the General Agreement on Tariffs and Trade 1994, formally notifies its decision to delay application of the provisions of the above Agreement for a period of five years.

In addition, in accordance with the rights conferred on it by paragraph 2 of Article 20, the Government of the Republic of Nicaragua formally notifies its decision to delay application of paragraph 2(b)(iii) of Article 1 (the customs value of imported goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the country of importation) and Article 6 (the customs value of imported goods under the provisions of this Article shall be based on a computed value) for a period of three years from the date when it shall have applied all other provisions of the Agreement.

The Government of the Republic of Nicaragua reserves the right to provide that the relevant provision of Article 4 (if the customs value of the imported goods cannot be determined under the provisions of Articles 1, 2 and 3, it shall be determined under the provisions of Articles 5 or 6 or at the request of the importer) of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6 (Annex III, paragraph 3).

The Government of the Republic of Nicaragua reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto, whether or not the importer so requests.

The Government of the Republic of Nicaragua is maintaining its reservations under paragraphs 1

15 Apr 1994
4 Aug 1995
3 Sep 1995

WT/Let/29
and 2 of Article 20 of the Agreement on Implementation of Article VII of the GATT 1994 and paragraphs 2, 3 and 4 of Annex III thereto, established in the framework of special and differential treatment for developing country Members.  

Niger (Signature subject to ratification) ...............  
Ratification........................................................  
15 Apr 1994  
13 Nov 1996  13 Dec 1996  WT/Let/121  

In accordance with the provisions of Article 20 and Annex III of the said Agreement, the Government of Niger chooses to delay application, up to the year 2000, and enters the following reservations:  

(a) The Government of Niger wishes to retain the minimum values on a limited and transitional basis. The basis and period of use of these values will be established within the framework of the West African Economic and Monetary Union. The relevant document will be notified in due course.  
(b) The Government of Niger reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.  
(c) The Government of Niger reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

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88 Let/1899.
89 WT/Let/310.
90 WT/Let/301.
Nigeria (Signature subject to ratification)..............  
Ratification........................................................................
Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 
The Government of the Federal Republic of Nigeria, in exercise of its rights under Part III (Special and Differential Treatment for developing country Members), in accordance with paragraph 1 of Article 20 of the Agreement on Implementation of Article VII of the GATT 1994, officially notifies its decision to delay the application of the provisions of the above-mentioned Agreement for a period of five years. Furthermore, the Government of the Federal Republic of Nigeria, availing itself of its rights under paragraph 2 of Article 20, officially notifies its decision to delay application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years from the date of application of all other provisions of the above-mentioned Agreement.
The Government of the Federal Republic of Nigeria reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests (Annex III, paragraph 4).  

Norway (Signature subject to ratification)..............  
Ratification........................................................................

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91 WT/Let/106.
Pakistan (Signature subject to ratification)............ 15 Apr 1994
Ratification............................................................... 30 Dec 1994 1 Jan 1995 WT/Let/1
WT/Let/1/Rev.1
WT/Let/1/Rev.2

The Government of Pakistan wishes to avail itself of the following provisions relating to special and differential treatment for developing countries with regard to the Agreement on Customs Valuation:
- Article 20, paragraph 1, delaying the application of the provisions of the Agreement for a period of five years; and
- Article 20, paragraph 2, delaying the application of Article 1:2(b)(iii) and Article 6 for a period of three years following the application of all other provisions of the Agreement by Pakistan.

The Government of Pakistan also wishes to make the following reservations:
- Under the terms of paragraph 2 of Annex III, the Government of Pakistan wishes to make a reservation concerning the retention of officially established minimum values;
- Under the terms of paragraph 3 of Annex III, the Government of Pakistan reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6; and
- Under the terms of paragraph 4 of Annex III, the Government of Pakistan reserves the right to provide that Article 5.2 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

Papua New Guinea92.................................................... 30 Dec 1994

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92 Papua New Guinea gained contracting party status to the GATT 1947 before 15 April 1994, but could not establish its WTO goods and services schedules in time for inclusion in the Marrakesh Final Act. The goods and services schedules of Papua New Guinea were annexed to its accession protocol approved in an accelerated accession process by the WTO General Council (WT/L/30). See under “Accessions” in this Chapter.
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The Government of Paraguay wishes to invoke the following reservations established in favour of developing countries under the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994:

1. Article 20.1, delaying the application of the provisions of the Agreement for a period of five years; and
2. Annex III.2, under which it is possible to retain officially established minimum values for the valuation of certain goods.

Upon entry into force for the Philippines of the WTO Agreement its application of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 will be subject to the following reservations:

- Under the terms of Article 20.1, the Philippines as a developing country Member, shall delay application of the provisions of the Agreement for a period of five (5) years.
- Under the terms of Article 20.2, the Philippines shall delay the application of paragraph 2(b)(iii) of Article 1 and Article 6 for a further period of three years following its application of all other provisions of the Agreement.
- Under the terms of paragraph 2, Annex III, the Government of the Philippines wishes to make a reservation concerning the retention of officially established minimum values.
- The Government of the Philippines reserves the right to provide that the relevant provision of
Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.

- The Government of the Philippines reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.

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<td>Market access commitments contained in Poland's Schedule attached to the Marrakesh Protocol and related to products not covered by the Agreement on Agriculture, are effectively applied by Poland since 1 January 1995.</td>
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<td>Qatar93</td>
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93 Qatar gained contracting party status to the GATT 1947 before 15 April 1994, but could not establish its WTO goods and services schedules in time for inclusion in the Marrakesh Final Act. The goods and services schedules of Qatar were annexed to its accession protocol approved in an accelerated accession process by the WTO General Council (WT/L/30). See under “Accessions” in this Chapter.
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Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994:
In the framework of special and differential treatment for the least-developed countries (LDCs), I hereby request you to enable Rwanda to avail itself of the provisions of Article 20.1 of the Agreement on Customs Valuation.\(^{95}\)

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(RSignature subject to ratification)............................ 3 Jul 1995

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Ratification.......................................................... 30 Apr 1994 1 Jan 1995

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28 Dec 1994 1 Jan 1995

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\(^{94}\) 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, including Rwanda, 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, including Rwanda, 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).

\(^{95}\) WT/Let/375.

\(^{96}\) Saint Kitts and Nevis gained contracting party status to the GATT 1947 before 15 April 1994, but could not establish its WTO goods and services schedules in time for inclusion in the Marrakesh Final Act. The goods and services schedules of Saint Kitts and Nevis were annexed to its accession protocol approved in an accelerated accession process by the WTO General Council (WT/L/30). See under “Accessions” in this Chapter.
Senegal (Signature subject to ratification).............. 15 Apr 1994  
Ratification............................................................... 29 Dec 1994  
Entry into force 1 Jan 1995  
Notification WT/Let/1  
WT/Let/1/Rev.1  
WT/Let/1/Rev.2  

The Government of Senegal has decided, pursuant to the provisions of Article 20 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 to request that it be granted the special differential treatment for developing countries so as, firstly, to delay for five years the application of the provisions of the Agreement and, secondly, to delay all the provisions relating to the application of Article 6 (Computed Value) for a period of three years.

Pursuant to paragraph 2 of Annex III, the Government of Senegal reserves the right to retain the system of officially established minimum values on a limited and transitional basis and following the terms and conditions agreed by the Committee; as regards paragraph 3 of Annex III, the Government of Senegal reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6; as regards paragraph 4 of Annex III, the Government of Senegal reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.97

Sierra Leone98 ................................................................. 23 Jun 1995  
23 Jul 1995  
WT/Let/24

97 WT/Let/283
98 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, including Sierra Leone, 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, including Sierra Leone, 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).
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<td>15 Apr 1994</td>
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<td>Solomon Islands</td>
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<td>26 Jun 1996</td>
<td>26 Jul 1996</td>
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99 Pursuant to paragraph 1(a) of the Ministerial Decision on the Acceptance of and Accession to the WTO Agreement, 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 see under “Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994” below and under “General Agreement on Trade in Services” below).

100 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, including the Solomon Islands, 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, including the Solomon Islands, 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).
South Africa (Signature subject to ratification) .... 15 Apr 1994
Ratification................................................................. 2 Dec 1994  1 Jan 1995
                                                                                   WT/Let/1
                                                                                   WT/Let/1/Rev.1
                                                                                   WT/Let/1/Rev.2

Spain (Signature ad referendum) ......................... 15 Apr 1994
Ratification................................................................. 30 Dec 1994  1 Jan 1995
                                                                                   WT/Let/1
                                                                                   WT/Let/1/Rev.1
                                                                                   WT/Let/1/Rev.2

Sri Lanka (Signature subject to ratification) ............ 15 Apr 1994
Ratification................................................................. 6 Jul 1994  1 Jan 1995
                                                                                   WT/Let/1
                                                                                   WT/Let/1/Rev.1
                                                                                   WT/Let/1/Rev.2
Sri Lanka will invoke the following under the WTO Agreement on Customs Valuation:
1. Delayed application of all the provisions of the Agreement for five years from the date of entry into force of the WTO under Article 20.1 of the Agreement.
2. Delayed application of paragraph 2(b)(iii) of Article 1 and Article 6 for three years following the application of all other provisions of the Agreement under Article 20.2 of the Agreement.
3. Reservation under paragraph 2 of Annex III of the Agreement.
4. Reservation under paragraph 3 of Annex III of the Agreement.
5. Reservation under paragraph 4 of Annex III of the Agreement.
Sri Lanka wishes to delay application of certain requirements linked to automatic licensing procedures for two years under Footnote 5 to Article 2:2 of the Agreement on Import Licensing Procedures.

Suriname................................................................. 15 Apr 1994  1 Jan 1995
                                                                                   WT/Let/1
                                                                                   WT/Let/1/Rev.1
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<td>22 Dec 1994, 1 Jan 1995</td>
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<tr>
<td>Switzerland (Signature subject to ratification)</td>
<td>15 Apr 1994</td>
<td>1 Jun 1995, 1 Jul 1995</td>
<td>WT/Let/19</td>
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1. Switzerland accords substantially the same treatment to its permanent residents as it accords to its nationals in respect of measures affecting trade in services. Switzerland assumes, in accordance with its laws and regulations, the same responsibilities with respect to its permanent residents as it bears with respect to its nationals.

2. In accordance with paragraph 3 of Article 1 of the Agreement on Trade-Related Aspects of Intellectual Property Rights, Switzerland rejects the criterion of first fixation provided for in Article 5, paragraph 1(b) of the International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations, adopted on 26 October 1961. It will therefore apply the criterion of first publication.
### Tanzania (Signature subject to ratification)

**Ratification**

The Government of the United Republic of Tanzania, availing itself of its rights under Article 20(1) of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, officially notifies the Director-General of the World Trade Organization, its decision to delay application of the provisions of the afore mentioned Agreement for a period of five years.

Furthermore, the Government of the United Republic of Tanzania, availing itself of its rights under Article 20(2), officially notifies the Director-General of the World Trade Organization, its decision to delay application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period not exceeding three years from the date of application of all other provisions of the above mentioned Agreement.\(^{101}\)

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### Thailand (Signature subject to ratification)

**Ratification**

Thailand wishes to delay application and to reserve its rights under the provisions of special and differential treatment for developing countries under the WTO Agreement on Customs Valuation and Import Licensing Procedures.

Thailand wishes to avail itself of the following provisions of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on Customs Valuation) relating to special and differential treatment for developing countries:

- Article 20, paragraph 1, delaying the application of the provisions of the Agreement for a period of five years; and

- Article 20, paragraph 2, delaying the application of paragraph 2(b)(iii) of Article 1 and Article 6 for a period of three years following the application of all other provisions of the WTO Agreement.

101 WT/Let/120.
of all other provisions of the Agreement by Thailand.

The Government of Thailand also wishes to make the following reservations:
- Under the terms of paragraph 2 of Annex III, the Government of Thailand wishes to make a reservation concerning the retention of officially established minimum values;
- Under the terms of paragraph 3 of Annex III, the Government of Thailand reserves its right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to request to reverse the order of Articles 5 and 6; and
- Under the terms of paragraph 4 of Annex III, the Government of Thailand reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provision of the relevant note thereto whether or not the importer so requests.

Togo102 (Signature subject to ratification).............

Ratification.................................................................

The Government of the Togolese Republic wishes to avail itself of the following provisions of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 relating to special and differential treatment for developing countries:
- paragraph 1 of Article 20 concerning the possibility of delaying application of the provisions of the Agreement for a period of five (5) years;
- paragraph 2 of Article 20 concerning the possibility of delaying the application of paragraph 2(b)(iii) of Article 1 and Article 6 for a

9 Aug 1994

102 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, including Togo, 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, including Togo, 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).
period of three years from the date when Togo shall have applied all other provisions of the Agreement.

The Government of the Togolese Republic also wishes to make the following reservations:
- under the terms of paragraph 2 of Annex III, the Government of the Togolese Republic intends to retain officially established minimum values;
- under the terms of paragraph 3 of Annex III, the Government of the Togolese Republic reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6;
- under the terms of paragraph 4 of Annex III, the Government of the Togolese Republic reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests;

The Government of the Togolese Republic reserves the right to decide whether or not to have recourse to preshipment inspection as provided for in the relevant Agreement.

Trinidad and Tobago

(Signature subject to ratification).......................... 15 Apr 1994

Ratification.......................................................... 30 Jan 1995  1 Mar 1995  WT/Let/1/Rev.1
\hspace{1cm} WT/Let/1/Rev.2
\hspace{1cm} WT/Let/7

Tunisia (Signature subject to ratification)............. 15 Apr 1994

Ratification.......................................................... 27 Feb 1995  29 Mar 1995  WT/Let/1/Rev.1
\hspace{1cm} WT/Let/1/Rev.2

The Tunisian Government wishes to delay the application of the Agreement and reserve its rights under the provisions relating to special and differential treatment for developing countries in accordance with paragraphs 1, 2 and 3 of Article 20 and paragraphs 2, 3 and 4 of Annex III of the Agreement on Customs Valuation of the World Trade Organization.
The Tunisian Government wishes to avail itself of the possibilities to make reservations established in the framework of special and differential treatment for developing countries provided for in the Agreement on Import Licensing Procedures of the World Trade Organization. To this end, the Tunisian Government will delay, for a period of two years from the date of entry into force of the Agreement Establishing the World Trade Organization, the application of subparagraphs 2(a)(ii) and 2(a)(iii) of Article 2 of the Agreement on Import Licensing Procedures, in accordance with footnote 5 of the above-mentioned Agreement.¹⁰³

Türkiye (Signature subject to ratification)¹⁰⁴

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Turkey reserves the right to delay the application of sub-paragraphs 2(a)(ii) and 2(a)(iii) of Article 2 of the Agreement on Import Licensing Procedures for a period of two years, as foreseen in footnote 5 of the above-mentioned Agreement.¹⁰⁵

Uganda

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<td>15 Apr 1994</td>
<td>1 Jan 1995</td>
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Uganda reserves the right to avail itself of all the rights, powers and responsibilities relating to reservations, safeguards, and other provisions established as necessary taking into account its status as a developing country. Uganda will avail itself of the powers and possibilities to make reservations established in the framework of special and differential treatment for developing countries of the WTO Agreement on Implementation of Article VII

¹⁰³ WT/Let/10.
¹⁰⁴ Formerly “Turkey”.
¹⁰⁵ WT/Let/1/Rev.2.
of the General Agreement on Tariffs and Trade 1994. To this end, the Government of Uganda:
(a) Will delay the application of Article VII of the GATT 1994 (hereinafter referred to as "The Agreement") in accordance with Article 20.1 of the Agreement.
(b) Reserves the right to retain the system of minimum values for the valuation of goods in accordance with paragraph 2 of Annex III of the Agreement.
(c) Reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.106

United Arab Emirates107
(Signature subject to ratification)......................... 15 Apr 1994

United Kingdom108
(Signature subject to ratification)......................... 15 Apr 1994
Ratification .......................................................... 30 Dec 1994 1 Jan 1995

United States of America........................................... 30 Dec 1994 1 Jan 1995

[Notes and references]

106 WT/Let/108.
107 The United Arab Emirates gained contracting party status to the GATT 1947 before 15 April 1994, but could not establish its WTO goods and services schedules in time for inclusion in the Marrakesh Final Act. The goods and services schedules of the United Arab Emirates were annexed to its accession protocol approved in an accelerated accession process by the WTO General Council (WT/L/30). See under "Accessions" in this Chapter.
108 See also the communications received from the United Kingdom in regard to the Isle of Man and the Bailiwicks of Guernsey and Jersey, as reproduced in documents WT/Let/154 and WT/Let/349, and in documents WT/Let/1450 and WT/Let/1499, respectively.

On 1 February 2020, the United Kingdom communicated that it had ceased to be a member State of the European Union, and that its Withdrawal Agreement pursuant to Article 50 of the Treaty on European Union provides for a time-limited transition period during which the United Kingdom is treated as a Member State of the European Union for the purpose of relevant international agreements, and during which European Union law, as modified by the Withdrawal Agreement, will apply to and in the United Kingdom (WT/GC/206). See also the Note Verbale submitted by the European Union on 27 January 2020 (WT/Let/1462).
Uruguay (Signature subject to ratification) ..................
Ratification.................................................................

Uruguay reserves the right to avail itself of all the rights, powers and possibilities relating to reservations, safeguards and other provisions established in the multilateral agreements so as to defend its national interests as necessary, taking into account its status as a developing country.

Uruguay will avail itself of the powers and possibilities to make reservations established in the framework of special and differential treatment for developing countries of the WTO Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994.

To this end, the Government of Uruguay:
- will delay application of the provisions of the Agreement on Implementation of Article VII of the GATT 1994 (hereinafter the "Agreement") in accordance with Article 20:1 of the Agreement;
- will delay the application of the provisions of paragraph 2(b)(iii) of Article 1 and Article 6 of the Agreement in accordance with Article 20:2 of the Agreement;
- reserves the right to retain the system of minimum official values for the valuation of goods in accordance with paragraph 2 of Annex III of the Agreement;
- reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6;
- reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests.
Uruguay will avail itself of the powers and possibilities to make reservations established in the framework of special and differential treatment for developing countries of the WTO Agreement on Import Licensing Procedures. To this end, the Government of Uruguay will delay for a period of two years from the date of entry into force of the WTO the application of the subparagraphs (a)(ii) and (a)(iii) of Article 2.2 of the Agreement on Import Licensing Procedures, in accordance with footnote 5 of the same Agreement.

Venezuela, Bolivarian Republic of

(Signature subject to ratification) ........................................ 15 Apr 1994
(Ratification) ........................................................................ 30 Dec 1994 1 Jan 1995 WT/Let/1
WT/Let/1/Rev.1
WT/Let/1/Rev.2

The Government of Venezuela, availing itself of the provisions of Article 20, "Special and Differential Treatment" of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, formally notifies its decision to delay the application of the provisions of the Agreement for five years. Likewise, the Government of Venezuela, availing itself of the provisions of Article 20, paragraph 2, of the said Agreement, formally notifies its decision to delay the application of paragraph 2(b)(iii) of Article 1 and Article 6 for three years from the date of application of all other provisions of the Agreement.

On the basis of paragraph 2 of Annex III, the Government of Venezuela makes a reservation with respect to the retention of officially established minimum values. Venezuela also reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6. In accordance with paragraph 4 of Annex III, Venezuela reserves the right to provide that paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of
the relevant note thereto whether or not the importer so requests.
The Government of Venezuela, in accordance with footnote 5 of paragraph 2 of Article 2, "Import Licensing Procedures", formally notifies its decision to delay the application of subparagraphs (a)(ii) and (a)(iii) for a period of two years.109

Zambia

The Government of Zambia wishes to delay the application and reserves its rights under the provisions concerning special and differential treatment for developing members not party to the Agreement (1979) on Implementation of Article VII of the General Agreement on Tariffs and Trade and pursuant to the provisions of Article 20.1 and 20.2 and paragraph 2.3 and 4 of Annex III of the World Trade Organization Agreement on Customs Valuation.110

Zimbabwe (Signature subject to ratification)

Ratification

109 WT/Let/1/Rev.1. 110 WT/Let/28.