

1 ARTICLE X OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994 1
1.1 Text of Article X 1
1.2 Article X:3(c) "the date of this Agreement" 2
1.3 Relationship with other WTO agreements 2

1 ARTICLE X OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994

1.1 Text of Article X

Article X

Publication and Administration of Trade Regulations

1. Laws, regulations, judicial decisions and administrative rulings of general application, made effective by any contracting party, pertaining to the classification or the valuation of products for customs purposes, or to rates of duty, taxes or other charges, or to requirements, restrictions or prohibitions on imports or exports or on the transfer of payments therefor, or affecting their sale, distribution, transportation, insurance, warehousing inspection, exhibition, processing, mixing or other use, shall be published promptly in such a manner as to enable governments and traders to become acquainted with them. Agreements affecting international trade policy which are in force between the government or a governmental agency of any contracting party and the government or governmental agency of any other contracting party shall also be published. The provisions of this paragraph shall not require any contracting party to disclose confidential information which would impede law enforcement or otherwise be contrary to the public interest or would prejudice the legitimate commercial interests of particular enterprises, public or private.

2. No measure of general application taken by any contracting party effecting an advance in a rate of duty or other charge on imports under an established and uniform practice, or imposing a new or more burdensome requirement, restriction or prohibition on imports, or on the transfer of payments therefor, shall be enforced before such measure has been officially published.

3. (a) Each contracting party shall administer in a uniform, impartial and reasonable manner all its laws, regulations, decisions and rulings of the kind described in paragraph 1 of this Article.

(b) Each contracting party shall maintain, or institute as soon as practicable, judicial, arbitral or administrative tribunals or procedures for the purpose, *inter alia*, of the prompt review and correction of administrative action relating to customs matters. Such tribunals or procedures shall be independent of the agencies entrusted with administrative enforcement and their decisions shall be implemented by, and shall govern the practice of, such agencies unless an appeal is lodged with a court or tribunal of superior jurisdiction within the time prescribed for appeals to be lodged by importers; *Provided* that the central administration of such agency may take steps to obtain a review of the matter in another proceeding if there is good cause to believe that the decision is inconsistent with established principles of law or the actual facts.

(c) The provisions of subparagraph (b) of this paragraph shall not require the elimination or substitution of procedures in force in the territory of a contracting party on the date of this Agreement which in fact provide for an objective and impartial review of administrative action even though such procedures are not fully or formally independent of the agencies entrusted with administrative enforcement. Any contracting party employing such procedures shall, upon request, furnish the CONTRACTING PARTIES with full information thereon in order that they may determine whether such procedures conform to the requirements of this subparagraph.

1.2 Article X:3(c) "the date of this Agreement"

1. Article XXVI:1 of the General Agreement on Tariffs and Trade 1994 (GATT 1994) provides that "the date of this Agreement shall be 30 October 1947." This date applies for the obligations under Article X:3 of the original contracting parties to the General Agreement on Tariffs and Trade 1947 (GATT 1947); the former dependent territories of the original contracting parties which, after attaining independence or commercial autonomy, succeeded to contracting party status under Article XXVI:5(c); and Chile. For contracting parties that acceded between 1948 and 1951, the date used was 24 March 1948. For all accessions to the GATT 1947 thereafter, the accession protocol provided that the "date of this Agreement" for the purposes of Article X:3 was the date of the protocol of accession or (where the acceding government had previously acceded provisionally) the date of the protocol of provisional accession.¹ These accession protocol provisions are incorporated into the GATT 1994 by virtue of paragraph 1(b)(ii) of the GATT 1994 incorporation text. For more information, see the document on Article XXVI of the GATT 1994 (WTO Analytical Index) (Practice).

2. On GATT practice concerning the phrase "the date of this Agreement" in Article X:3, see the document on Article X of the GATT 1947 (Practice) (GATT Analytical Index, page 298).

1.3 Relationship with other WTO agreements

3. See the documents on the Agreement on Trade Facilitation (Practice).

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¹ *GATT Analytical Index*, p. 216.