



FIFTH CHINA ROUND TABLE ON WTO ACCESSIONS

BEST PRACTICES ON THE ACCESSIONS OF LEAST-DEVELOPED COUNTRIES

WTO LDC ACCESSION ACQUIS

Background paper

This document has been prepared under the Secretariat's own responsibility and is without prejudice to the positions of Members or to their rights and obligations under the WTO.

1 INTRODUCTION

1.1 Overview of LDC accessions

1. Since the establishment of the WTO in 1995, nine economies have concluded accession negotiations as least-developed countries (LDCs) pursuant to Article XII of the Agreement Establishing the World Trade Organization (the Marrakesh Agreement). These are: Cambodia and Nepal in 2004; Cabo Verde in 2008; Samoa and Vanuatu in 2012; Lao PDR in 2013; Yemen in 2014; and, Afghanistan and Liberia in 2016. Annex 1 to this background paper provides an overview of their accession processes.

2. The conclusion of these LDC accessions has been facilitated by the implementation of the Guidelines on LDCs' Accession, adopted by the General Council in 2002 (WT/L/508), which were developed pursuant to the call by WTO Ministers at the Doha Conference in 2001 to facilitate and accelerate negotiations with acceding LDCs (paragraph 42 of the Doha Ministerial Declaration). At the time of the adoption, there were no LDCs which had joined the WTO, and there were nine (9) LDCs queuing for accession.¹ In 2004, Cambodia and Nepal joined the Organization, followed by Cabo Verde in 2008. In 2012, the General Council adopted the Addendum to the 2002 Guidelines for LDCs' Accessions to strengthen, streamline and operationalize the 2002 Guidelines on LDCs' Accessions.² Six more LDCs joined the Organization since 2012.

3. Currently, eight LDCs are in the process of WTO accession, namely, Bhutan, Comoros, Equatorial Guinea, Ethiopia, Sao Tomé et Príncipe, Somalia, Sudan and Timor-Leste. Annex 2 to this paper provides the state of play of the current LDC acceding governments.

1.2 Process and results

4. To accede to the WTO under Article XII of the Marrakesh Agreement, acceding governments have to undergo an accession procedure. In accordance with practice established since the GATT, the accession process is a negotiating process which requires: (i) examination by WTO Members of the foreign trade regime of the acceding government and, multilateral negotiations on the acceding government's accession commitments on rules; and, (ii) bilateral market access negotiations between the acceding government and Members on goods and services. The resulting accession documentation of this process forms the Accession Package of a new Member, requires agreement by Members, by consensus and, consists of the Accession Protocol and, annexed to it: (i) the Report of the Working Party; (ii) the Schedule of concessions and commitments on Goods and, (iii) the Schedule of specific commitments on Trade in Services; setting out the terms of accession.³

5. The accession process can be rigorous for acceding governments, especially for LDCs. The average duration of an LDC accession process is 12 years and 9 months, which is longer than the overall average duration for all Article XII Members at 10 years and 4 months. WTO accession has been used by the applicants as an instrument for economic development and a platform to launch a structural transformation of the economy by undertaking a series of economy-wide reforms and locking them in the multilateral framework. Out of the nine LDC accessions concluded to date, eight have cited economic reforms as one of the main reasons to seek WTO membership.

¹ Nepal (application in May 1989), Sudan (October 1994), Cambodia (December 1994), Vanuatu (July 1995), Lao PDR (July 1997), Samoa (April 1998), Bhutan (September 1999), Cabo Verde (November 1999) and Yemen (April 2000).

² WTO document WT/L/508/Add.1 of 30 July 2012.

³ WTO document WT/ACC/22/Rev.1 of 5 April 2016.

6. Furthermore, evidence has shown that WTO accessions have had a significant impact on legal and economic policy-making and structural reforms. On average, Article XII LDC Members have performed better than original LDC Members, in terms of economic performance, investment attraction and membership engagement. The 2016 DG's Annual Report also indicates that since 2007, Article XII LDC Members have exhibited a faster annual GDP growth rate than the Article XII Members as a whole, except in 2011.⁴ Moreover, two Members that concluded accession negotiations as LDCs, Cabo Verde and Samoa, graduated from LDC status in 2007 and 2014, respectively. Vanuatu has also been recommended to graduate in 2018.

7. While these results cannot be attributed to WTO accession alone, the experiences of those economies which have gone through the accession process suggest that the negotiation process has helped to equip them with the necessary tools for domestic reform. This note will provide an overview of the substantive negotiation outcomes of the nine concluded LDC accessions.

2 LDC ACCESSION-SPECIFIC COMMITMENT ACQUIS

8. The outcomes of the nine concluded LDC accession negotiations constitute an accession *acquis* which has mutually benefited the acceding governments and the rules-based multilateral trading system. For the acceding governments, although there is no formulaic approach to any accession, the *acquis* can serve as an indication on how the WTO membership approaches the rules and market access pillars. For the multilateral trading system, the results of the concluded accessions have contributed to clarifying and enhancing existing WTO rules.

2.1 Rules *acquis*

9. In WTO accessions, the outcomes of the multilateral track of negotiations are reflected in the Report of the Working Party. This Report provides a summary of discussions between Members and the acceding government on the examination of the applicant's trade policy regime and elaborates resulting specific commitments to be undertaken by the acceding government.

2.1.1 LDC accession-specific commitment coverage

10. On multilateral rules, the number of accession-specific commitments undertaken by the nine LDCs ranges between 25 and 37 (see Table 1). These commitments cover across various sections of the Working Party Report (see Box 1). Chart 1 illustrates the coverage of accession commitments undertaken by all nine Article XII LDC Members. In total, Article XII LDC Members made commitments in 35 out of the 38 specific sections covered in the Working Party Report.

Table 1: Number of commitment paragraphs in the Working Party Report and number of legislation submitted to the Working Party by Article XII LDC Members

Article XII LDC Member	Date of membership	Number of commitment paragraphs	Number of Legislation ⁵
Nepal	23/04/2004	25	24
Cambodia	13/10/2004	29	85
Cabo Verde	23/07/2008	26	73
Samoa	10/05/2012	37	123
Vanuatu	24/08/2012	30	123

⁴ 2016 DG's Annual Report on WTO Accessions (WTO document WT/ACC/28 of 2 December 2016).

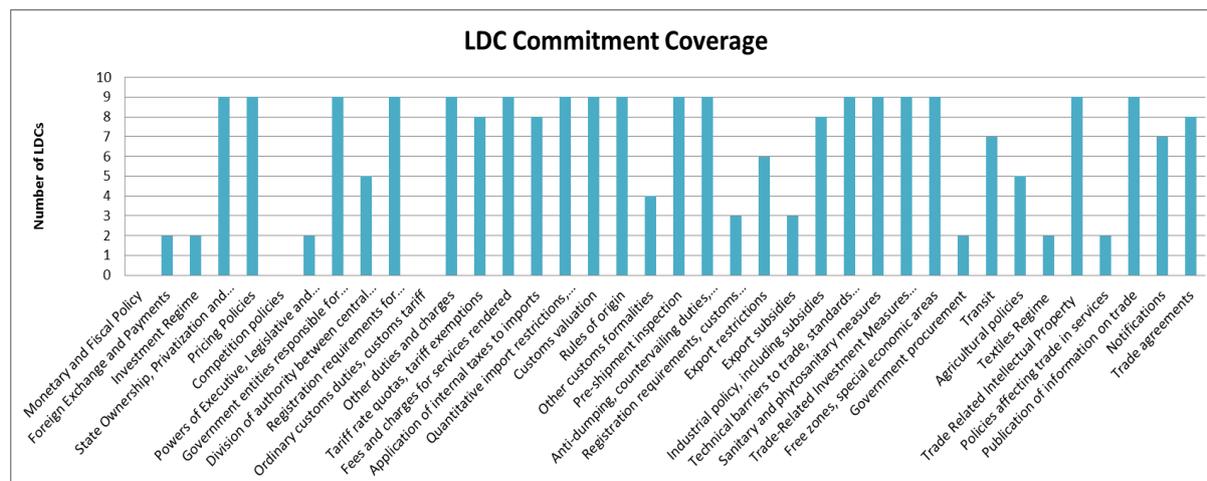
⁵ This column shows the total number of legislation submitted to the Secretariat in the process of accession including bills, draft and proposed versions of the legislation. Source of the information is Annex 1 of the WPRs.

Article XII LDC Member	Date of membership	Number of commitment paragraphs	Number of Legislation ⁵
Lao People's Democratic Republic	02/02/2013	26	159
Yemen	26/06/2014	28	58
Liberia	14/07/2016	31	102
Afghanistan	30/07/2016	37	75
AVERAGE		30	91

Box 1: Sections of the Working Party Report in which Article XII LDC Members undertook accession-specific commitments

<p>ECONOMIC POLICIES</p> <ul style="list-style-type: none"> • Foreign Exchange and Payments • Investment Regime • State Ownership, Privatization and State-trading Entities • Pricing Policies <p>FRAMEWORK FOR MAKING AND ENFORCING POLICIES</p> <ul style="list-style-type: none"> • Powers of Executive, Legislative and Judicial Branches of Government • Government entities responsible for making and implementing policies affecting foreign trade; Right of appeal • Division of authority between central and sub-central governments <p>POLICIES AFFECTING TRADE IN GOODS</p> <ul style="list-style-type: none"> • Registration requirements for import/export operations; Trading Rights <p>IMPORT REGULATIONS</p> <ul style="list-style-type: none"> • Other duties and charges • Tariff rate quotas, tariff exemptions • Fees and charges for services rendered • Application of internal taxes to imports • Quantitative import restrictions, including prohibitions, quotas and licensing systems • Customs valuation • Rules of origin • Other customs formalities • Pre-shipment inspection • Anti-dumping, countervailing duties, safeguard regimes <p>EXPORT REGULATIONS</p> <ul style="list-style-type: none"> • Registration requirements, customs tariffs, fees and charges for services rendered, application of internal taxes to exports • Export restrictions • Export subsidies <p>INTERNAL POLICIES AFFECTING FOREIGN TRADE IN GOODS</p> <ul style="list-style-type: none"> • Industrial policy, including subsidies • Technical barriers to trade, standards and certification • Sanitary and phytosanitary measures • Trade-related investment measures (TRIMs) • Free zones, special economic areas • Government procurement • Transit • Agricultural policies <p>TRADE-RELATED INTELLECTUAL PROPERTY REGIME</p> <p>POLICIES AFFECTING TRADE IN SERVICES</p> <p>TRANSPARENCY</p> <ul style="list-style-type: none"> • Publication of information on trade • Notifications <p>TRADE AGREEMENTS</p>
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Chart 1: Coverage of the accession-specific commitments of Article XII LDC Members, by section of the Working Party Report.



11. It is evident from the results of the 36 accessions in the rules negotiations over more than 20 years that the scope of specific commitments undertaken by Article XII Members has gradually expanded over time. The negotiation outcomes of the nine LDC accessions indicate that LDCs are no exception to this pattern.

12. Annex 3 of this note provides the substantive coverage of accession-specific commitments undertaken by Article XII LDC Members across different areas of their trade regimes. While specific nuances can only be captured by a verbatim reading of each commitment, one observation is that, from 2004 when the first two LDCs – Nepal and Cambodia – acceded to the WTO, the number of specific commitments of Article XII LDC Members has been increasing over time.

13. The conjecture is that each subsequent LDC accession is expected to build on the existing LDC accession acquis. The acquis has reinforced existing rules and advanced them through greater precision and extension of the specific commitments.

2.1.2 Legislation-based domestic reforms

14. Specific commitments undertaken by acceding governments are directly linked to domestically enacted and/or modified WTO-consistent legislation for domestic reforms. During the negotiations, acceding governments are expected to enact accession-specific commitments in legislation and associated implementing regulations before accession or in some cases within negotiated transition periods. On average, Article XII LDC Members submitted 91 legislative acts during the accession processes, as shown in Table 1.

2.1.3 Transition Periods

15. Transition periods are a feature of the special and differential treatment provisions of the WTO Agreement and, the General Council Guidelines on LDCs' Accession. They are negotiated on the basis of: (i) the need for a transition period demonstrated by the acceding government; and, (ii) specific Action Plans which lay out the steps that remain to be taken and a calendar for progressive compliance, as well as a date by which the new Member shall be in full compliance with the WTO rules.

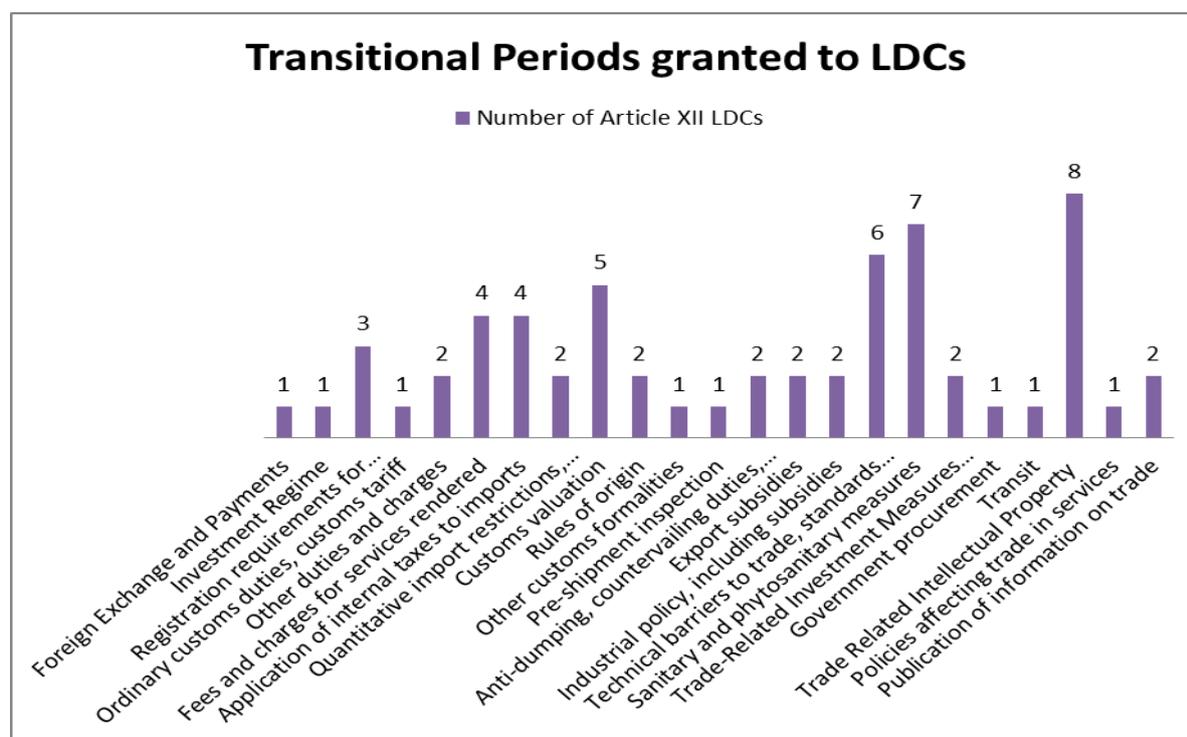
16. The implementation of some obligations in the Working Party Report can be particularly challenging for LDCs. For this reason, LDCs are often granted transition periods taking into account their individual development, financial and trade needs.

17. As illustrated in Chart 2, Article XII LDC Members have been granted transition periods in 23 out of the 38 specific sections of the Working Party Report. Most Article XII LDC Members have been granted transition periods on the implementation of their specific obligations in TBT, SPS and TRIPS.

18. Article XII LDC Members have been granted transition periods under specific conditions. In many instances, they have undertaken commitments to:

- Ensure that any changes in national laws, regulations, and practice during the transition period would not result in a lesser degree of consistency with the provisions of the relevant WTO Agreement than existed on the date of accession;
- Consult with Members, upon request, if Members deemed that any measures applied during the transition period affected their trade negatively; and,
- Confirm that existing or new measures would be applied on a non-discriminatory basis, i.e., providing for national treatment and MFN treatment to all imports.

Chart 2: Areas of the Working Party Report in which transition periods were granted to Article XII LDC Members



19. In addition to transition periods, LDCs have often sought technical assistance to implement their specific obligations. In the Working Party Reports, this demand is often linked to the implementation of Action Plans which specify areas where technical assistance and capacity building would be needed. However, importantly, the implementation of accession commitments is not contingent on the provision of technical assistance.

2.2 Market access (goods and services) *acquis*

20. Negotiations on market access for goods and services are conducted on a bilateral basis between the acceding government and interested WTO Members. In total, nine Article XII LDC Members have concluded 87 bilateral market access agreements on goods and 64 bilateral market access agreements on services – i.e., 10 bilateral market access agreements on goods and 7 bilateral market access agreements on services per accession process, on average. Once bilateral market access agreements are concluded, signed and deposited with the Secretariat, concessions and commitments in these agreements are consolidated by the Secretariat into Schedules of Tariff Concessions and Commitments on Goods and Specific Commitments on Trade in Services, which will be annexed to the Accession Protocols. Market access commitments contained in consolidated Schedules apply on the MFN basis to all Members.

21. Table 2 shows the outcomes of market access negotiations on goods and services of all Article XII LDC Members. There is a variation in the average final bound rate for goods and the number of covered services subsectors included in the Schedules of Article XII LDC Members. Table 3 compares market access commitments of Article XII Members, including Article XII LDC and non-LDC Members and, original LDC Members.

Table 2: Summary of Article XII LDC Accession Market Access Outcomes on Goods and Services

Article XII LDC Members	Date of Membership	GOODS				SERVICES Number of services sub-sectors
		Binding coverage (%)	Average final bound rate (%)			
			All products	Agricultural products	Non-agricultural products	
Nepal	23/04/2004	99.4	26.0	41.5	23.7	77
Cambodia	13/10/2004	100	19.1	28.1	17.7	94
Cabo Verde	23/07/2008	100	15.8	19.3	15.2	103
Samoa	10/05/2012	100	21.1	25.8	20.4	80
Vanuatu	24/08/2012	100	39.7	43.7	39.1	69
Lao PDR	02/02/2013	100	18.8	19.3	18.7	79
Yemen	26/06/2014	100	21.1	24.9	20.5	78
Liberia	14/07/2016	100	26.7	23.8	27.2	102
Afghanistan	30/07/2016	96.6	13.5	33.6	10.3	104

Table 3: Summary of Market Access commitments on Goods and Services of the Article XII Members as compared to those of the original Members

	GOODS				SERVICES Average number of services sub-sectors
	Binding coverage (%)	Average final bound rate (%)			
		All products	Agricultural products	Non-agricultural products	
Article XII Members	99.9	13.9	20.3	12.9	102
of which LDCs	99.6	22.4	28.9	21.4	87
of which non-LDCs	100.0	11.0	17.4	10.1	107
Original Members	74.0	45.5	65.4	34.0	48
of which LDCs	53.7	65.2	79.9	45.4	20
of which non-LDCs	81.9	37.9	59.8	29.6	

22. On goods, the binding coverage of tariff concessions is 100% for all Article XII Members, with the exception of a few acceded Members, including two LDCs. For original LDC Members, the average binding coverage is only 53.7%. Moreover, while LDCs have generally a higher average final bound rate than that of non-LDCs, Article XII LDC Members are more liberal at 22.4% while the average final bound rate of original LDC Members is 65.2%. Finally, all Members, including LDCs, have generally had higher average final bound rates for agricultural products than non-agricultural products.

23. On services, there have been significant reductions in regulatory barriers. All Article XII LDC Members have undertaken commitments in specific sub-sectors of nearly all services sectors identified in accordance with the United Nations Provisional Central Product Classification (CPC Prov.) 1991, with the exception of Cabo Verde and Samoa which did not commit in the health related and social services sector; and, Vanuatu and Lao PDR which did not commit in recreational, cultural and sporting services. Overall, Article XII LDC Members undertook specific commitments in an average number of 87 services sub-sectors, much higher than that of original LDC Members with 20 services sub-sectors.

3 CONCLUSION

24. WTO accession is a process of negotiating enforceable commitments which require the development and implementation of legal, economic and policy frameworks that are in compliance with WTO rules. The cognizance of the accession *acquis* is key in this process. For LDCs, formulating an accession negotiation strategy taking account of the Guidelines on LDCs' Accession and the accession *acquis* provides a solid foundation for accession negotiations.

25. As revealed by the past experiences of successfully concluded LDC accessions, to conclude an accession, the process of WTO-consistent domestic reforms would need to be supplemented by key ingredients, *inter alia*: (i) high level political commitment of the acceding government; (ii) technical assistance from the international community to facilitate the institutionalization of accession-related reforms; (iii) establishment by the acceding government of functional internal coordination mechanisms, led by a Chief Negotiator; (iv) an accession negotiation strategy guided by the fundamental principles of the multilateral trading system; (v) active engagement of the acceding government with Members of the Working Party; (vi) technical advice and facilitation by the Working Party Chairperson and the WTO Secretariat; and, (vii) adherence to a time-bound roadmap for conclusion of the accession process.

ANNEX 1: SUMMARY OF THE NINE ACCESSIONS OF ARTICLE XII LDC MEMBERS

Article XII Member	Working Party established	Working Party Meeting (first meeting - number of meetings)	Memorandum on the Foreign Trade Regime	Factual Summary	Draft Working Party Report (first circulation - number of revisions)	Goods Offer (first circulation - number of revisions)	Services Offer (first circulation - number of revisions)	Membership Date	Length of Accession Process
Nepal	06/1989	05/2000 (3)	08/1998	-	06/2003 (2)	07/2000 (2)	07/2000 (2)	04/2004	14 years 11 months
Cambodia	12/1994	05/2001 (5)	06/1999	10/2002	03/2003 (3)	12/2001 (2)	12/2001 (3)	10/2004	9 years 10 months
Cabo Verde	07/2000	03/2004 (6)	07/2003	10/2004	11/2005 (3)	11/2004 (4)	11/2004 (5)	07/2008	8 years 8 months
Samoa	07/1998	03/2002 (2)	02/2000	-	06/2003 (6)	08/2001 (0)	08/2001 (2)	05/2012	14 years 1 months
Vanuatu	07/1995	07/1996 (2)	11/1995	-	09/1999 (1)	11/1997 (2)	11/1997 (2)	08/2012	17 years 1 months
Lao PDR	02/1998	10/2004 (10)	03/2001	10/2007	02/2012 (2)	11/2006 (3)	10/2007 (3)	02/2013	15 years 7 months
Yemen	07/2000	11/2004 (11)	11/2002	09/2005	12/2009 (5)	09/2005 (3)	08/2005 (3)	06/2014	14 years 2 months
Liberia	12/2007	07/2012 (4)	04/2011	-	03/2015 (3)	11/2014 (0)	11/2014 (0)	07/2016	8 years 1 month
Afghanistan	12/2004	01/2011 (5)	03/2009	05/2012	06/2013 (2)	11/2012 (0)	06/2012 (0)	07/2016	10 years 8 months

ANNEX 3: ARTICLE XII LDC MEMBERS' ACCESSION-SPECIFIC COMMITMENTS ON RULES

Sub-section of the Working Party Report	Accession-specific commitments	Article XII LDC Member
ECONOMIC POLICIES		
Monetary and Fiscal Policy	<i>None</i>	<i>None</i>
Foreign Exchange and Payments	<ul style="list-style-type: none"> To apply any measures or restrictions consistently with WTO provisions, and to eliminate prior authorization requirements on foreign exchange and payments;⁶ To ensure that the acquisition of foreign exchange for payment of foreign services or foreign investment was not subject to any requirements or restrictions;⁷ In the event that restrictions to safeguard the balance-of-payments are applied, to ensure that it would be done in accordance with Article XVIII of the GATT 1994 and the Understanding on the Balance of Payments Provisions of the GATT 1994.⁸ 	Cabo Verde, Samoa
Investment Regime	<ul style="list-style-type: none"> To comply with WTO requirements and specific commitments in the Schedule of Specific Commitments on Trade in Services;⁹ If the existing regime is not in full compliance with the WTO Agreement, to commit to work on addressing the deficiencies, by a negotiated timeframe, with the aim to ensure non-discriminatory treatment of foreign investors.¹⁰ 	Samoa, Liberia
State Ownership, Privatization and State-trading Entities	<ul style="list-style-type: none"> Not to influence, directly or indirectly, commercial decisions on the part of State-owned, State-controlled, and other enterprises with special or exclusive privileges, including on the quantity, value or country of origin of any goods purchased or sold, except in a manner consistent with the WTO Agreement;¹¹ Not to prevent any enterprise under the acceding government's jurisdiction from acting in accordance with the principles of subparagraphs (a) and (b) of Article XVII:1 of the GATT 1994;¹² To notify and provide information on the activities of all State-owned, State-invested, and other enterprises with special or exclusive privileges in accordance with Article 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan

⁶ Cabo Verde.

⁷ Cabo Verde.

⁸ Samoa.

⁹ Samoa.

¹⁰ Liberia.

¹¹ Cabo Verde, Vanuatu, Lao PDR, Yemen, Liberia.

¹² Lao PDR.

Sub-section of the Working Party Report	Accession-specific commitments	Article XII LDC Member
	<p>XVII of the GATT 1994 and the Understanding on that Article;¹³</p> <ul style="list-style-type: none"> • To ensure the transparency of the ongoing privatization programme and provide periodic reports to keep WTO Members informed of progress in the reform of its economic and trade regimes;¹⁴ • To ensure that all relevant laws and regulations governing the trading activities of any State-owned enterprises and State-controlled enterprises and other enterprises with special or exclusive privileges would act in conformity with the WTO provisions: Article XVII of the GATT 1994, the Understanding on Interpretation of Article XVII of the GATT 1994, and Article VIII of the GATS;¹⁵ • Ensure that the enterprises of other WTO Members would have an adequate opportunity in accordance with customary practice to compete for such STEs/ SOEs purchases or sales.¹⁶ 	
Pricing Policies	<ul style="list-style-type: none"> • To apply price controls in a WTO-consistent fashion, including Article III:4 of the GATT 1994, Article 4 of the WTO Agreement on Agriculture, and Article VIII of the GATS,¹⁷ and, Article XI:1 of the GATT 1994;¹⁸ • To take account of the interests of exporting WTO Members with regards to the application of price controls, as provided for in Article III:9 of the GATT 1994;¹⁹ • To publish the list of goods and services subject to price control and any changes to this list in its Official Gazette.²⁰ 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan
Competition policies	<i>None</i>	<i>None</i>
FRAMEWORK FOR MAKING AND ENFORCING POLICIES		
Powers of Executive, Legislative and Judicial Branches	<ul style="list-style-type: none"> • To confirm precedence of international treaties and agreements ratified by the parliament, including the WTO Agreement, over domestic laws;²¹ 	Liberia, Afghanistan

¹³ Nepal, Cabo Verde, Samoa, Lao PDR, Yemen, Liberia.

¹⁴ Cambodia, Cabo Verde, Samoa, Liberia, Afghanistan.

¹⁵ Nepal, Cambodia, Samoa, Vanuatu.

¹⁶ Cabo Verde, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

¹⁷ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

¹⁸ Cabo Verde, Yemen, Liberia, Afghanistan.

¹⁹ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

²⁰ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

²¹ Liberia.

Sub-section of the Working Party Report	Accession-specific commitments	Article XII LDC Member
of Government	<ul style="list-style-type: none"> To apply the provisions of the international treaty or agreement, such as the WTO Agreement, if domestic laws and other acts were found to contradict international treaties or agreements;²² Confirm that all legislative or regulatory instruments necessary for the application of the WTO provisions would be adopted and enacted upon accession, with the exception of those in the areas where transition periods were granted.²³ 	
Government entities responsible for making and implementing policies affecting foreign trade; Right of appeal	<ul style="list-style-type: none"> To confirm that the current constitution, laws and regulations provide the necessary institutional base for the prompt administrative and judicial review of the administrative actions,²⁴ To confirm that the right of traders to appeal administrative rulings on matters subject to the WTO Agreement to an independent tribunal without penalty, and in conformity with WTO obligations,²⁵ To provide notice of the decision on appeal to the appellant, with the reasons for such a decision, in writing;²⁶ To confirm the process of establishment of a system of appeal from administrative decisions in matters covered by WTO Agreements to an independent tribunal, which shall be operational within a specific timeline;²⁷ To confirm that the tribunals or procedures would also include actions relating to the implementation of national treatment, conformity assessment, the regulation, control, supply or promotion of a service, including the grant or denial of a licence to provide a service and other matters;²⁸ To ensure that tribunals shall be impartial and independent of the agency entrusted with administrative enforcement and shall have no substantial interest in the outcome of the matter.²⁹ 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan

²² Liberia.

²³ Liberia, Afghanistan.

²⁴ Nepal, Cabo Verde, Lao PDR, Yemen, Liberia, Afghanistan.

²⁵ Nepal, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

²⁶ Nepal, Cabo Verde, Yemen, Liberia, Afghanistan.

²⁷ Cambodia.

²⁸ Nepal, Cabo Verde, Yemen, Liberia.

²⁹ Nepal, Cabo Verde, Yemen, Liberia, Afghanistan.

Sub-section of the Working Party Report	Accession-specific commitments	Article XII LDC Member
Division of authority between central and sub-central governments	<ul style="list-style-type: none"> • To apply WTO provisions uniformly throughout the entire customs territory, including its special economic zones, and other areas where special regimes for tariffs, taxes and regulations were established;³⁰ • To confirm that when informed of a situation where WTO provisions were allegedly not being applied or were applied in a non-uniform manner, central authorities would investigate such claims and, if the charges were found to be valid, act to enforce WTO provisions without requiring affected parties to petition through the courts;³¹ • To confirm that all financial, budgetary and tax collection activities performed by local governments would be in compliance with Article III of the GATT 1994;³² • To confirm no autonomous authority of sub-central entities (local administrative bodies) over issues of subsidies, taxation, trade policy or any other measures covered by WTO provisions.³³ 	Lao PDR, Cabo Verde, Yemen, Liberia, Afghanistan
POLICIES AFFECTING TRADE IN GOODS		
Registration requirements for import/export operations; Trading Rights	<ul style="list-style-type: none"> • To apply all laws, regulations and other measures relating to trading rights concerning the importation or exportation of goods would be in conformity with the relevant provisions of the WTO Agreement, including Articles I, III, VIII, and XI of the GATT 1994;³⁴ • To ensure that all legislation and fees, charges and taxes levied on trading rights are in conformity with WTO obligations;³⁵ • To grant any natural or legal person of a Member, regardless of physical presence or investment, the right to be the importer of record upon accession³⁶ or within a specific transition period;³⁷ • To grant trading rights in a non-discriminatory and non-discretionary manner;³⁸ 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan

³⁰ Cabo Verde, Lao PDR, Yemen, Liberia, Afghanistan.

³¹ Cabo Verde, Lao PDR, Yemen, Liberia, Afghanistan.

³² Liberia.

³³ Liberia, Afghanistan.

³⁴ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

³⁵ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

³⁶ Cabo Verde, Lao PDR, Liberia, Afghanistan.

³⁷ Yemen.

³⁸ Cabo Verde, Lao PDR, Yemen, Liberia, Afghanistan.

Sub-section of the Working Party Report	Accession-specific commitments	Article XII LDC Member
	<ul style="list-style-type: none"> To apply any requirements for commercial registration or application for trading rights for customs and fiscal purposes only, with no requirement for investment in the country of the applicant;³⁹ To confirm that importers' right to select a distributor or distributors of their choice.⁴⁰ 	
IMPORT REGULATIONS		
Ordinary customs duties, customs tariff	<i>None. Commitments are contained only in the Schedules on Concessions and Commitments on Goods.</i>	<i>None</i>
Other duties and charges	<ul style="list-style-type: none"> To eliminate any existing other duties and charges upon accession⁴¹ or within a transition period⁴² and bind them at zero in their goods schedules;⁴³ Not to list duties and charges in the Schedule of Concessions and Commitments on Goods under Article II:1(b) of the GATT 1994, with some negotiated exceptions: the ECOWAS Community Levy⁴⁴ or specific charges which shall be eliminated within a transition period.⁴⁵ 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan
Tariff rate quotas, tariff exemptions	<ul style="list-style-type: none"> To apply and administer tariff rate quotas in conformity with WTO rules and regulations, including MFN and national treatment provisions;⁴⁶ To implement tariff exemptions in conformity with the relevant WTO provisions including Article I of the GATT 1994 and the TRIMs Agreement;⁴⁷ To notify all exemptions, whether granted or declined, by publication in the Government Gazette.⁴⁸ 	Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan
Fees and charges for services rendered	<ul style="list-style-type: none"> To apply all fees and charges for services rendered, applied on or in connection with importation or exportation, in conformity with the provisions of the 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan

³⁹ Cabo Verde, Lao PDR, Yemen, Liberia.

⁴⁰ Lao PDR.

⁴¹ Cambodia, Samoa, Vanuatu, Lao PDR.

⁴² Yemen.

⁴³ Cambodia, Samoa, Vanuatu, Lao PDR, Yemen.

⁴⁴ Cabo Verde, Liberia.

⁴⁵ Afghanistan.

⁴⁶ Cabo Verde, Samoa, Lao PDR, Yemen, Liberia, Afghanistan.

⁴⁷ Cambodia, Samoa, Vanuatu, Liberia, Afghanistan.

⁴⁸ Vanuatu.

Sub-section of the Working Party Report	Accession-specific commitments	Article XII LDC Member
	<p>WTO Agreement, in particular Articles VIII and X of the GATT 1994 upon accession⁴⁹ or within a transition period;⁵⁰</p> <ul style="list-style-type: none"> • To not apply, introduce or reintroduce any fees and charges for services rendered that were applied to imports on an <i>ad valorem</i> basis;⁵¹ • To publish all laws and regulations regarding the application and level of fees and charges in connection with importation or exportation.⁵² 	
Application of internal taxes to imports	<ul style="list-style-type: none"> • To apply domestic taxes, including value-added and excise taxes, in a non-discriminatory manner consistent with Articles I and III of the GATT 1994;⁵³ • To undertake specific reforms to eliminate WTO-inconsistent tax regulations within a transition period;⁵⁴ • To equalise the tax treatment on 'like products', in particular tobacco and alcohol products.⁵⁵ 	Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan
Quantitative import restrictions, including prohibitions, quotas and licensing systems	<ul style="list-style-type: none"> • To eliminate, not introduce, re-introduce or apply quantitative import restrictions, prohibitions and other non-tariff measures (such as licensing, quotas, prohibitions, bans and other restrictions having equivalent effect) that cannot be justified under the WTO Agreement;⁵⁶ • To apply the legal authority to suspend/ban/restrict imports and exports in conformity with the WTO Agreement, pursuant in particular to Articles XI, XII, XIX, XX, and XXI of the GATT 1994, and the Agreements on Agriculture, SPS, Import Licensing Procedures, Safeguards and TBT, and the Understanding on Balance-of-Payments Provisions;⁵⁷ • If balance-of-payments measures are necessary, to impose them in a manner consistent with the relevant WTO provisions, including Article XII and Article XVIII of the General Agreement on Tariffs and Trade 1994 and the 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan

⁴⁹ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR.

⁵⁰ Cabo Verde, Yemen, Liberia, Afghanistan.

⁵¹ Cambodia, Samoa, Vanuatu, Yemen, Liberia.

⁵² Afghanistan

⁵³ Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan

⁵⁴ Cambodia, Cabo Verde, Samoa, Liberia, Afghanistan.

⁵⁵ Vanuatu.

⁵⁶ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

⁵⁷ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

Sub-section of the Working Party Report	Accession-specific commitments	Article XII LDC Member
	<p>Understanding on Balance-of-Payments Provisions of the GATT 1994;⁵⁸</p> <ul style="list-style-type: none"> • To confirm that import licensing regime would be fully in accordance with all relevant provisions of the WTO Agreement, including the Agreement on Import Licensing Procedures from the date of accession;⁵⁹ • To identify the products subject to quantitative import restrictions, including prohibitions, and licensing systems, to be eliminated, phased out and/or brought into conformity with the WTO Agreement;⁶⁰ • To eliminate specific quantitative import restrictions, within a transition period.⁶¹ 	
Customs valuation	<ul style="list-style-type: none"> • To confirm a uniform and predictable system for the valuation of goods for customs purposes, pursuant to Article VII of the GATT 1994 and the WTO Agreement on the Implementation of Article VII of the GATT 1994 (Customs Valuation Agreement), including the Interpretative Notes in Annex I, upon accession⁶² or within a transition period;⁶³ • To eliminate and not re-introduce reference prices and fixed valuation schedule applied to imports in lieu of the transaction value to determine customs valuation and, to use all methods of valuation, while the hierarchy shall be in strict conformity with those provided for in the Customs Valuation Agreement;⁶⁴ • To confirm the importer's right to appeal against the decisions of customs officials in respect of the determination of customs value.⁶⁵ 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan
Rules of origin	<ul style="list-style-type: none"> • To conform to the provisions and requirements of the Agreement on Rules of Origin, in the application of preferential and non- preferential rules of origin;⁶⁶ • Referring to the provisions/requirements of Article 2(h) and Annex II, paragraph 3(d) of the Agreement on Rules of Origin, including to the issuance of assessments of the 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan

⁵⁸ Nepal, Cambodia, Lao PDR, Yemen, Afghanistan .

⁵⁹ Cabo Verde, Liberia.

⁶⁰ Cambodia, Samoa, Yemen.

⁶¹ Cambodia, Samoa.

⁶² Vanuatu, Lao PDR, Liberia, Afghanistan.

⁶³ Nepal, Cambodia, Cabo Verde, Samoa, Yemen.

⁶⁴ Lao PDR, Liberia, Afghanistan.

⁶⁵ Nepal.

⁶⁶ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

Sub-section of the Working Party Report	Accession-specific commitments	Article XII LDC Member
	<p>origin of imports, the terms under which these would be provided and the need for these to be incorporated in domestic legislation; to manage consistent, uniform, impartial and reasonable rules of origin;⁶⁷</p> <ul style="list-style-type: none"> • To adopt the procedural protection covering the requirements of Article 2(h) and Annex II, paragraph 3(d) of the Agreement on Rules of Origin in domestic legislation for non-preferential and preferential rules of origin;⁶⁸ • To comply with 'relevant WTO provisions on transparency and the provision of information about rules of origin and their application;⁶⁹ • To notify rules of origin to the respective WTO committee.⁷⁰ 	
Other customs formalities	<ul style="list-style-type: none"> • To confirm that upon accession⁷¹ or within a transition period⁷² consularisation/notarisation by consular officers in the country of export would not be required for the import of goods. • To establish a dispute settlement mechanism, as part of the customs service, to address concerns raised on smuggling and any other customs administration issues, within a specific time-frame.⁷³ 	Lao PDR, Cambodia, Samoa, Yemen
Pre-shipment inspection	<ul style="list-style-type: none"> • To confirm that, if preshipment inspection requirements were introduced, they would be temporary and in conformity with the requirements of the Agreement on Preshipment Inspection;⁷⁴ • To ensure that preshipment inspection enterprises operating on behalf of the government comply with the provisions of the WTO Agreements including the Agreements on TBT, SPS, Import Licensing Procedures, Customs Valuation, Rules of Origin, the Implementation of Article VI of the GATT 1994 (Anti-dumping), SCM, Safeguards, and Agriculture;⁷⁵ 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan

⁶⁷ Cambodia, Cabo Verde, Samoa, Vanuatu, Yemen, Lao PDR, Liberia, Afghanistan.

⁶⁸ Nepal.

⁶⁹ Vanuatu.

⁷⁰ Cabo Verde, Liberia, Afghanistan.

⁷¹ Lao PDR, Samoa.

⁷² Yemen.

⁷³ Cambodia.

⁷⁴ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

⁷⁵ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

Sub-section of the Working Party Report	Accession-specific commitments	Article XII LDC Member
	<ul style="list-style-type: none"> To ensure that the establishment of charges and fees would be consistent with Article VIII of the GATT 1994 and that the due process and transparency requirements of the WTO Agreements, in particular Article X of the GATT 1994 would be applied upon accession⁷⁶ or within a transition period⁷⁷; To ensure that decisions by such firms could be appealed by importers in the same way as administrative decisions taken by the Government.⁷⁸ 	
Anti-dumping, countervailing duties, safeguard regimes	<ul style="list-style-type: none"> To ensure that anti-dumping, countervailing and safeguard measures are not applied until either: existing legislation related to anti-dumping, countervailing, and safeguard measures are brought into conformity with the requirements contained in the WTO Agreement; or WTO-consistent legislation is adopted and duly notified;⁷⁹ In the elaboration of any legislation concerning anti-dumping, countervailing and safeguard measures, to ensure its full conformity with relevant WTO provisions;⁸⁰ After the respective legislation is implemented, to apply any anti-dumping duties, countervailing duties and safeguard measures in full conformity with the relevant WTO provisions;⁸¹ To enact and notify safeguard legislation to the WTO that is in conformity with the provisions of the Agreement on Safeguards within a transition period;⁸² To conform to relevant provisions of the WTO on safeguard, anti-dumping, or countervailing duty measures, within a transition period.⁸³ 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan
EXPORT REGULATIONS		
Registration requirements, customs tariffs, fees and charges for services	<ul style="list-style-type: none"> To charge an export service fee representing the approximate cost of the services rendered, and apply this and other fees and charges for services rendered to exports in accordance with WTO Agreement, in particular with Article VIII of the GATT 1994;⁸⁴ 	Nepal, Afghanistan, Vanuatu

⁷⁶ Cambodia, Cabo Verde, Samoa, Lao PDR, Yemen, Afghanistan.

⁷⁷ Liberia.

⁷⁸ Nepal, Cabo Verde, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

⁷⁹ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

⁸⁰ Nepal, Cambodia, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

⁸¹ Cambodia, Samoa, Vanuatu, Yemen, Afghanistan.

⁸² Lao PDR.

⁸³ Liberia.

⁸⁴ Nepal.

Sub-section of the Working Party Report	Accession-specific commitments	Article XII LDC Member
rendered, application of internal taxes to exports	<ul style="list-style-type: none"> • To eliminate and not introduce duties, taxes, fees and charges applied to exports with a few exceptions to be eliminated within a transition period;⁸⁵ • To notify any changes of duties, taxes, fees and charges applied to exports on the day of their publication and in any case at least 30 days before any such changes enter into force;⁸⁶ • To apply laws and regulations governing export measures in conformity with the relevant provisions of the WTO, including Articles I and XI of the GATT 1994 and the SCM Agreement.⁸⁷ 	
Export restrictions	<ul style="list-style-type: none"> • To apply quantitative export restrictions, including prohibitions, export licensing requirements and other export control requirements, in conformity with WTO provisions.⁸⁸ 	Nepal, Cabo Verde, Samoa, Lao PDR, Yemen, Liberia
Export subsidies	<ul style="list-style-type: none"> • To administer any subsidy programmes provided by the government in conformity with the SCM Agreement, including Article 27, by the end of the transition period;⁸⁹ • To notify all necessary information on the government's export subsidies and other notifiable programmes to the SCM Committee according to Article 25 of the SCM Agreement upon accession⁹⁰ or within a transition period;⁹¹ • To eliminate the existing system of remission of import fees and waiver of duty for certain goods used by certain investors or establish a functioning duty drawback system consistent with WTO provisions;⁹² • To withdraw incentives that had been granted to firms and individuals authorized by laws and programs prior to the date of accession that constituted a prohibited subsidy, within the meaning of Article 3 of the SCM Agreement, within a transition period.⁹³ 	Cambodia, Cabo Verde, Liberia

⁸⁵ Afghanistan.

⁸⁶ Afghanistan.

⁸⁷ Vanuatu.

⁸⁸ Nepal, Cambodia, Samoa, Lao PDR, Yemen, Liberia.

⁸⁹ Cambodia, Cabo Verde, Liberia.

⁹⁰ Cambodia, Cabo Verde.

⁹¹ Liberia.

⁹² Cambodia.

⁹³ Cabo Verde.

Sub-section of the Working Party Report	Accession-specific commitments	Article XII LDC Member
INTERNAL POLICIES AFFECTING FOREIGN TRADE IN GOODS		
Industrial policy, including subsidies	<ul style="list-style-type: none"> • To administer subsidies in full conformity with the SCM Agreement, including Article 27.2 upon accession⁹⁴ or by the end of the transition period;⁹⁵ • To provide a subsidy notification, in accordance with Article 25 of the SCM Agreement, to the SCM Committee.⁹⁶ 	Nepal, Cambodia, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan
Technical barriers to trade, standards and certification	<ul style="list-style-type: none"> • To implement the TBT Agreement from the date of accession⁹⁷ or, within a transitional period;⁹⁸ • To develop and apply any standards, technical regulations, and conformity assessment procedures adopted in conformity with the provisions of the TBT Agreement, including publication prior to implementation to allow interested parties the opportunity for review and comment as provided for in the TBT Agreement;⁹⁹ • To monitor the work of the TBT Committee;¹⁰⁰ • To not enforce voluntary standards contained in private sector agreements or other commercial contracts;¹⁰¹ • To seek out all available technical assistance to ensure that capacity to implement the TBT Agreement;¹⁰² • To establish an enquiry point for answering all enquiry and notifications, as provided in the TBT Agreement;¹⁰³ • To apply existing or new measures on a non-discriminatory basis, i.e. providing for national treatment and MFN treatment to all imports.¹⁰⁴ 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan

⁹⁴ Cambodia, Samoa, Vanuatu, Lao PDR, Afghanistan.

⁹⁵ Nepal, Yemen, Liberia.

⁹⁶ Nepal, Cambodia, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

⁹⁷ Vanuatu.

⁹⁸ Cambodia, Nepal, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

⁹⁹ Cabo Verde, Samoa, Vanuatu.

¹⁰⁰ Cabo Verde.

¹⁰¹ Cabo Verde.

¹⁰² Cabo Verde.

¹⁰³ Cabo Verde, Samoa.

¹⁰⁴ Cabo Verde, Vanuatu, Liberia.

Sub-section of the Working Party Report	Accession-specific commitments	Article XII LDC Member
Sanitary and phytosanitary measures	<ul style="list-style-type: none"> • To progressively implement the SPS Agreement within a transition period;¹⁰⁵ • To ensure that any changes in national laws, regulations, and practice within a transition period would not result in a lesser degree of consistency with the provisions of the SPS Agreement than existed on the date of accession;¹⁰⁶ • To consult with Members, upon request, if they deem that any measures applied within a transition period affected their trade negatively;¹⁰⁷ • To apply existing or new measures on a non-discriminatory basis, i.e., providing for national treatment and MFN treatment to all imports from similar conditions.¹⁰⁸ 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan
Trade-Related Investment Measures (TRIMs)	<ul style="list-style-type: none"> • Not to maintain any measures inconsistent with the TRIMs Agreement, and apply the TRIMs Agreement upon accession;¹⁰⁹ • In instances of TRIMs-inconsistency, in specific sectors at the time of the accession, to eliminate the WTO-inconsistent measures within a transition period.¹¹⁰ 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan
Free zones, special economic areas	<ul style="list-style-type: none"> • To confirm that free zones and special economic areas are fully subject to the coverage of WTO agreements and specific obligations in the Accession Protocols;¹¹¹ • To confirm that goods produced in any free trade zones special economic zones or areas under tax and tariff provisions that exempt imports and imported inputs from tariffs and certain taxes would be subject to normal customs formalities when entering the rest of the territory, including the application of tariffs and taxes;¹¹² • To confirm that the right of firms to establish and operate in these zones would not be subject to export performance, trade balancing, or local content requirements in accordance with these obligations.¹¹³ 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan

¹⁰⁵ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

¹⁰⁶ Yemen, Liberia.

¹⁰⁷ Nepal, Cambodia, Cabo Verde, Samoa, Yemen, Liberia, Afghanistan.

¹⁰⁸ Vanuatu, Yemen, Liberia.

¹⁰⁹ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

¹¹⁰ Liberia, Afghanistan.

¹¹¹ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

¹¹² Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

¹¹³ Samoa, Liberia, Afghanistan.

Sub-section of the Working Party Report	Accession-specific commitments	Article XII LDC Member
Government procurement	<ul style="list-style-type: none"> • To confirm that the financial regulations do not permit discrimination against foreign suppliers and that no such discrimination shall be introduced in the future;¹¹⁴ • To become an observer to the Agreement on Government Procurement after accession, and submit an application for membership with a coverage offer after accession to the WTO.¹¹⁵ 	Vanuatu, Afghanistan
Transit	<ul style="list-style-type: none"> • To apply any laws, regulations or other measures governing transit operations and to act in full conformity with the provisions of the WTO Agreement, in particular Article V of the GATT 1994;¹¹⁶ • To eliminate existing levy charged on all trade in transit and replace with an administrative fee consistent with the provisions of Article VIII of the GATT 1994, by a negotiated period.¹¹⁷ 	Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Liberia, Afghanistan
Agricultural policies	<ul style="list-style-type: none"> • To bind agricultural export subsidies at zero in the Schedule of Concessions and Commitments on Goods, and not maintain or apply any export subsidies for agricultural products;¹¹⁸ • To confirm that no export subsidy, export finance, export credit or guarantees or insurance programmes are available.¹¹⁹ 	Cambodia, Samoa, Yemen, Liberia, Afghanistan
TRADE-RELATED INTELLECTUAL PROPERTY REGIME		
	<ul style="list-style-type: none"> • To apply all the provisions of the TRIPS Agreement upon accession¹²⁰ or, by the end of a transition period.¹²¹ • If a transition period is granted: <ul style="list-style-type: none"> ○ To ensure that the MFN and national treatment provisions in the TRIPS Agreement are implemented;¹²² ○ To confirm that any change made in laws, regulations and practice during this period shall not result in a lesser degree of consistency with the provisions of the 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan

¹¹⁴ Vanuatu.

¹¹⁵ Afghanistan.

¹¹⁶ Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Liberia, Afghanistan.

¹¹⁷ Liberia.

¹¹⁸ Cambodia, Samoa, Yemen, Liberia, Afghanistan.

¹¹⁹ Liberia, Afghanistan.

¹²⁰ Liberia.

¹²¹ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Afghanistan.

¹²² Samoa, Afghanistan.

Sub-section of the Working Party Report	Accession-specific commitments	Article XII LDC Member
	<p>TRIPS Agreement that existed on the date of accession;¹²³</p> <ul style="list-style-type: none"> ○ To seek all available technical assistance to ensure that capacity to fully enforce a TRIPS-consistent legal regime within a transition period.¹²⁴ 	
POLICIES AFFECTING TRADE IN SERVICES		
	<ul style="list-style-type: none"> ● To improve licensing procedures and conditions so that they are more transparent, user-friendly and impartial;¹²⁵ ● To eliminate specific services related measures within a negotiated period of time;¹²⁶ ● To consult with Members to develop domestic regulations on a specific services activity within a transitional period;¹²⁷ ● To ensure that the licensing procedures and conditions would not act as independent barriers to market access;¹²⁸ ● To confirm that relevant regulatory authorities would be separate from, and not accountable to, any service suppliers that the authorities regulated;¹²⁹ ● To confirm that all laws, regulations and other measures of general application pertaining to or affecting trade in services would be published;¹³⁰ ● To confirm that the right of foreign service providers to operate in a specific sectors shall be subject to the commitments in the GATS Schedule.¹³¹ 	Vanuatu, Afghanistan
TRANSPARENCY		
Publication of information on trade	<ul style="list-style-type: none"> ● To implement, fully and promptly, Article X of the GATT 1994, Article III of the GATS, Article 63 of the TRIPS Agreement, and other transparency provisions in the WTO Agreements requiring notification and publication;¹³² 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan

¹²³ Samoa, Afghanistan.

¹²⁴ Samoa, Afghanistan.

¹²⁵ Afghanistan.

¹²⁶ Afghanistan.

¹²⁷ Afghanistan.

¹²⁸ Afghanistan.

¹²⁹ Afghanistan.

¹³⁰ Afghanistan.

¹³¹ Vanuatu.

¹³² Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

Sub-section of the Working Party Report	Accession-specific commitments	Article XII LDC Member
	<ul style="list-style-type: none"> • To confirm that no law, regulation, judicial decision, administrative rulings and other measures of general application pertaining to or affecting trade in goods, services, and TRIPS, would become effective prior to its publication;¹³³ • To ensure that measures are published promptly/before implementation¹³⁴, and specify, in some cases, minimum period for review/comment prior to the implementation of any measures;¹³⁵ • To identify the mode of publication, i.e. in an official journal/gazette and/or a website and/or in newspapers;¹³⁶ • To seek technical assistance to establish a publication facility.¹³⁷ 	
Notifications	<ul style="list-style-type: none"> • To submit all initial notifications required by the WTO Agreement upon entry into force of the Protocol of Accession¹³⁸ or within six months of the entry into force of the Protocol of Accession.¹³⁹ 	Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan
TRADE AGREEMENTS		
	<ul style="list-style-type: none"> • To ensure that the provisions of WTO Agreements for notification, consultation and other requirements concerning free trade areas and customs unions of which the government was a member were met from the date of accession;¹⁴⁰ • To submit notifications and copies of the free trade area and customs union agreements to which the government belongs to the Council for Trade in Goods for transmittal to the Committee on Regional Trade Agreements (CRTAs) for review.¹⁴¹ 	Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Liberia, Afghanistan

¹³³ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

¹³⁴ Nepal, Yemen, Liberia, Afghanistan.

¹³⁵ Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR.

¹³⁶ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Yemen, Liberia, Afghanistan.

¹³⁷ Samoa.

¹³⁸ Cabo Verde, Samoa, Vanuatu, Afghanistan.

¹³⁹ Lao PDR, Yemen, Liberia.

¹⁴⁰ Nepal, Cambodia, Cabo Verde, Samoa, Vanuatu, Lao PDR, Liberia, Afghanistan.

¹⁴¹ Cambodia.