

## DISCLAIMER

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The Handbook on Notification Requirements does not constitute a legal interpretation of the notification obligations under the respective Agreement(s) or relevant legal provision(s). It has been prepared by the Secretariat to assist Members in complying with their notification obligations.

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# TECHNICAL COOPERATION HANDBOOK ON NOTIFICATION REQUIREMENTS

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INTEGRATED DATABASE

This section of the Handbook on Notification Requirements covers the notification obligations under the **INTEGRATED DATABASE**. It consists of the following five parts:

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DECISION

**For Members which acceded pursuant to Article XII of the Marrakesh Agreement, their respective Protocols of Accession may contain notification obligations in addition to those set out in the WTO Agreements, and may govern the deadlines for the submission of their initial notifications.**

## PART 1

## OVERVIEW OF NOTIFICATION REQUIREMENTS

## WHAT MUST BE NOTIFIED?

The Committee on Market Access (CMA) adopted the decision on "Modalities and Operation of the Integrated Data Base (IDB)" contained in document [G/MA/367](#) in order to streamline and facilitate the preparation of notifications by Members and to improve participation in the IDB. This new decision relates to the Decision of General Council of 18 July 1997 ([WT/L/225](#)) and supersedes those contained in several related documents previously issued<sup>1</sup>. The document stipulates the mandatory data elements to be notified by Members. It also encourages Members to submit additional elements on a voluntary basis.

## 1. Mandatory elements:

Members shall notify, on an annual basis, data defined in **paragraph 1** of the [G/MA/367](#):

- a) Applied MFN import tariffs at the national customs tariff nomenclature (at the most detailed level, for example HS codes with 8, 9, or 10 digits, as normally applied by the Member's customs administration);
- b) Import statistics in the same national tariff nomenclature as the corresponding MFN applied tariffs for the same year (i.e. same HS version and with the same level of disaggregation), including value (in USD or national currency) and volume (quantity and unit), by country of origin and by tariff line;
- c) Data elements required by the Transparency Mechanism for Preferential Trade Arrangements<sup>2</sup>, which include:
  - i. Preferential applied tariffs and import statistics, for preferences by developed countries to developing and least-developed countries in accordance with the Generalized System of Preferences (GSP)<sup>3</sup>, including the list of countries or separate customs territories on which they apply.
  - ii. Preferential applied tariffs and import statistics, in case of preferential treatment accorded by any Member to products of least-developed countries, including the list

of countries or separate customs territories on which they apply.

- iii. Preferential applied tariffs and import statistics, in case of non-reciprocal preferential arrangements authorised under the WTO Agreement, including the list of countries or separate customs territories on which they apply.
- d) The relevant reference information (as defined in the Annex 1 of the document [G/MA/367](#)).

## 2. Optional elements:

Members are encouraged to notify, on a **voluntary basis**, the elements listed in **paragraph 2** of the Decision ([G/MA/367](#)), particularly when the information is already publicly available in a national website<sup>4</sup>:

- a) Applied non-MFN tariffs, including:
  - i. Preferential tariffs applied in the context of regional trade agreements (for example free trade agreements or customs unions), including arrangements under Article XXIV of the GATT 1994 and Paragraph 2(c) of the Decision on "Differential and More Favourable Treatment Reciprocity and Fuller participation of Developing countries" (Enabling Clause)<sup>5</sup>. The submission should include list of countries or separate customs territories covered by each of these agreements; and
  - ii. Other applied non-MFN tariffs, for example tariffs applied on imports originating in non-WTO Members, if applicable, including the list of countries or separate customs territories on which they apply.
- b) Preferential import statistics under regional trade agreements (for example free trade agreements or customs unions), including arrangements under Article XXIV of the GATT 1994 and Paragraph 2(c) of the Enabling Clause. They should include the value

<sup>4</sup> Nothing in this Decision shall be interpreted as modifying the notification requirements of the Transparency Mechanism for Regional Trade Agreements and the Transparency Mechanism for Preferential Trade Arrangements.

<sup>5</sup> Decision of 28 November 1979, GATT document [L/4903](#). Paragraph 2(c) provides that: "Regional or global arrangements entered into amongst [developing country Members] for the mutual reduction or elimination of tariffs and, in accordance with criteria or conditions which may be prescribed by the CONTRACTING PARTIES, for the mutual reduction or elimination of non-tariff measures, on products imported from one another".

<sup>1</sup> The Decisions of the Committee on Market Access of 13 July 2009 ([G/MA/238](#)) and 13 July 2009 ([G/MA/239](#)).

<sup>2</sup> See [WT/L/806](#), Section D, paragraphs 15-17, and Annex 1.

<sup>3</sup> Paragraph 2(a) of the Enabling Clause.

## PART 1

## OVERVIEW OF NOTIFICATION REQUIREMENTS

(in USD or national currency) and volume (i.e. quantity and unit), disaggregated by country of origin, by tariff line, and by the duty regime under which each product was imported. The statistics should distinguish at the tariff line level, and for each of the beneficiary partners, the imports entered under MFN conditions from the imports entered under preferential conditions.

- c) Ad valorem equivalents (AVEs) of non-ad valorem (NAV) duties, as calculated by the Member.
- d) Applied internal taxes and other duties and charges (ODCs), when available at the tariff line level.
- e) Imports or proportion of imports (value and volume) under tariff rate quotas (TRQs) for each identified tariff line associated with the relevant TRQ, in particular in case the in-quota and out-of-quota imports are recorded under the same tariff line code. In case the data corresponds to a bound TRQ, the TRQ identification (TQ ID) as contained in the Consolidated Tariff Schedules (CTS).

### WHICH MEMBERS MUST NOTIFY?

All WTO Members shall supply to the Secretariat, on an annual basis, the **mandatory elements** described above. Members are also encouraged to notify the voluntary elements, particularly when the information is already publicly available in a national website.

### WHEN TO NOTIFY?

The deadline<sup>6</sup> for the current year tariff is to be 30 March, and for imports of the previous year, 31 October. For example, by 30 March 2020, the applied tariffs for 2020 should be notified, and by 31 October 2020, the imports for 2019 should be notified.

### HOW TO NOTIFY?

IDB notifications being sent to the WTO should be addressed to the Market Access

<sup>6</sup> These deadlines apply to Members which base their tariffs on a calendar year. For other Members, the deadlines could be adjusted to take into account the dates when the national tariff comes into force.

Intelligence Section, IDB Unit at the WTO. Notification can be sent as an attachment email to: [idb@wto.org](mailto:idb@wto.org) or uploaded to the [IDB File Exchange facility](#). Access to this facility is granted to all Members through a Member-specific login User ID and password.

Data contained in flash drives or CDs should be addressed to:

Integrated Data Base (IDB) Unit  
Economic Research and Statistics Division (ERSD)  
World Trade Organization (WTO)  
Rue de Lausanne 154, CH- 1211 Geneva 2, Switzerland

Paragraph 8 of the IDB Decision provides that, to the extent it is technically viable, Members may voluntarily enter into an agreement with the Secretariat for the automatic electronic transmission of data at regular intervals or similar methods. These agreements will be set on a case-by-case basis and include the terms and conditions in which the data will be obtained from the Member, including the manner in which the Member shall be informed of the data transmission and how the data is included in the IDB. Members may request, at any point in time, that these data be modified or removed from the IDB.

Additional information on Tariff and Non-Tariffs Measures can be found online at:

[Tariff Analysis Online \(TAO\)](#) is an analytical tool, that provides access to the WTO's Integrated Data Base (IDB) and Consolidated Tariff Schedules (CTS) database on-line, select markets and products, compile reports and download data. The two databases contain applied customs duties at the tariff line level, import statistics by country of origin and WTO Members' commitments on goods (bound tariffs and specific commitments in agriculture).

[WTO Data](#) portal contains statistical indicators related to WTO issues. Available time series cover merchandise trade and trade in services statistics, market access indicators (bound, applied & preferential tariffs), non-tariff information as well as other indicators. Data retrieval functionalities include data selection, display and export, including available metadata.

[World Tariff Profiles](#) is a joint publication of the WTO, International Trade Centre (ITC) and the United Nations Conference on Trade and Development (UNCTAD), provides comprehensive information on the tariffs and non-tariff measures imposed by over 170 countries and customs territories.

# PART 2

## LISTING OF THE NOTIFICATION OBLIGATIONS

	WHAT MUST BE NOTIFIED?		WHICH MEMBERS MUST NOTIFY?	WHEN TO NOTIFY? <sup>7</sup>		HOW TO NOTIFY?		
	Notification requirements	Type of measure	Members notifying	Periodicity	Comments on Periodicity	Format	To whom	Notification Symbol
1.	Modalities and operation of the Integrated Data Base (IDB) ( <a href="#">G/MA/367</a> ) on tariffs.	MFN applied duties and product descriptions <sup>8</sup> at the national tariff line level with standard product codes based on a specific version of the Harmonized Commodity Description and Coding System.	All WTO Members	Regular – Annual	No later than 30 March for tariffs of the current year.	Yes (In spreadsheet (e.g. MS Excel or CSV), database format (e.g. MS Access or SQL) or other formats which are ready to be imported into spreadsheet or database format following examples 1.1 and 2.1 in Annex 2 of document <a href="#">G/MA/367</a> .)	Committee on Market Access	N/A
2.	Modalities and operation of the Integrated Data Base (IDB) ( <a href="#">G/MA/367</a> ) on imports.	Import statistics at the tariff line level by country of origin, in terms of value and volume. The national nomenclature should be consistent with the nomenclature used for applied tariffs for the corresponding year.	All WTO Members	Regular – Annual	No later than 31 October for data of the previous year.	Yes (In spreadsheet (e.g. MS Excel or CSV), database format (e.g. MS Access or SQL) or other formats which are ready to be imported into spreadsheet or database format following examples 1.2 and 2.2 in Annex 2 of document <a href="#">G/MA/367</a> .)	Committee on Market Access	N/A

<sup>7</sup> These deadlines apply to Members which base their tariffs on a calendar year. For other Members, the deadlines could be adjusted to take into account the dates when the national tariff comes into force.

<sup>8</sup> Product descriptions should be in any of the three official WTO languages.

## PART 3

## RELEVANT DOCUMENT(S) CONCERNING GUIDELINES AND FORMATS

Modalities and Operation of the Integrated Data Base (IDB) [G/MA/367](#).

## PART 4

## LIST OF NOTIFICATIONS SINCE 1996

[IDB File Exchange facility](#) offers a comprehensive status of submissions, including all years from 1996 in electronic format.

The comprehensive status of submissions to the IDB is prepared for the Committee on Market Access [G/MA/IDB/2/\\*](#). From the document [G/MA/IDB/2/Rev.43](#), the status of submissions includes only the most recent 10 years and with information on the number of non-MFN duty schemes included in the submission.

## PART 5

### TEXT OF THE DECISION

Modalities and Operation of the Integrated Data Base (IDB) [G/MA/367](#).