

# WORLD TRADE ORGANIZATION

RESTRICTED

G/L/22

16 August 1995

(95-2423)

## GENEVA (1995) PROTOCOL TO THE GENERAL AGREEMENT ON TARIFFS AND TRADE

Members of the World Trade Organization 1994

HAVING carried out negotiations with a view to introducing the Harmonized Commodity Description and Coding System (hereinafter referred to as "the Harmonized System"), pursuant to Article XXVIII of the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as "the GATT 1994"), Article XXVIII of the General Agreement on Tariffs and Trade 1947, and the special procedures relating to the transposition of the current GATT concessions into the Harmonized System, adopted by the GATT Council on 12 July 1983<sup>1</sup>.

HAVE, through their representatives, agreed as follows:

1. The schedule of tariff concessions annexed to this Protocol relating to a Member shall become a Schedule to the GATT 1994 relating to that Member on the day on which this Protocol enters into force for it pursuant to paragraph 3(c) and shall replace on that date the schedules of the Member containing pre-Uruguay Round concessions which were annexed to the GATT 1994 before that date.
- 2.(a) For the purpose of the reference in paragraph 1(b) and (c) of Article II of the GATT 1994 to the date of that Agreement, the applicable date in respect of each product which is the subject of a concession provided for in a schedule of tariff concessions annexed to this Protocol shall be the date of acceptance of the Protocol by the Members concerned, but without prejudice to any obligations in effect on that date.  
(b) For the purpose of the reference in paragraph 6(a) of Article II of the GATT 1994 to the date of that Agreement, the applicable date in respect of a schedule of tariff concessions annexed to this Protocol shall be the date of acceptance of the Protocol by the Members concerned.
- 3.(a) Members may annex their schedules of tariff concessions to this Protocol until 31 December 1995.  
(b) This Protocol shall be open for acceptance by Members, by signature or otherwise, until 31 December 1995.  
(c) This Protocol shall enter into force on 16 August 1995 for those Members which have accepted it on that date, and for Members accepting it after that date, it shall enter into force on the dates of acceptance.

---

<sup>1</sup>BISD 30S/17

4. This Protocol shall be deposited with the Director-General of the WORLD TRADE ORGANIZATION who shall promptly furnish a certified copy thereof and a notification of each acceptance thereof pursuant to paragraph 3 to each Member.

5. This Protocol shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

DONE at Geneva this sixteenth day of August one thousand nine hundred and ninety-five in a single copy, in the English, French and Spanish languages, each text being authentic. The Schedules annexed hereto are authentic in the English, French or Spanish language as specified in each Schedule.