

Acceptances

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Algeria (Signature subject to ratification) ²³	15 Apr 1994		
Angola (Signature subject to ratification) ²⁴	15 Apr 1994		
Ratification	24 Oct 1996	23 Nov 1996	WT/Let/116
Antigua and Barbuda ²⁵	15 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Argentina (Signature subject to ratification)	15 Apr 1994		
Ratification	29 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Australia.....	21 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Australia accords substantially the same treatment to its permanent residents as it accords to its nationals in respect of measures affecting trade in services. Australia 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.			
Austria (Signature subject to ratification)	15 Apr 1994		
Ratification	6 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
In view of Austria's forthcoming accession to the European Union the concessions under the WTO Agreement will enter into force for Austria in parallel with the European Community.			

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](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Bahrain, Kingdom of (Signature subject to ratification)	15 Apr 1994		
Ratification	27 Jul 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
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	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
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 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.			
Barbados ²⁷	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

²⁶ [WT/Let/149](#).

²⁷ [Let/1894](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
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
<p>Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994</p> <p>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</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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</p>			
Bolivia, Plurinational State of (Signature subject to ratification ³⁰)	15 Apr 1994		
Ratification	13 Aug 1995	12 Sep 1995	WT/Let/29
<p>1. As provided for in Article 20, paragraphs 1 and 2, on 'special and differential treatment', of the Agreement on Implementation of Article VII of GATT 1994, Bolivia reserves the right to delay the application of the Agreement for a period not exceeding 5 and 3 years, respectively, from the date of entry into force of the WTO Agreement.</p> <p>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.³¹</p>			

²⁸ [WT/Let/242](#).

²⁹ [WT/Let/331](#).

³⁰ [Let/1894](#).

³¹ [WT/Let/48](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Botswana ³² (Signature subject to ratification)	27 Dec 1994		
Ratification	30 Dec 1994	31 May 1995	WT/Let/19
Brazil (Signature subject to ratification ³³)	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.			WT/Let/1/Rev.1 WT/Let/1/Rev.2

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](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Brunei Darussalam			
(Signature subject to ratification)	15 Apr 1994		
Ratification	16 Nov 1994	1 Jan 1995	WT/Let/1
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			WT/Let/1/Rev.1
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.			WT/Let/1/Rev.2
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			
Burkina Faso ³⁶ (Signature subject to ratification)	1 Aug 1994		
Ratification	4 May 1995	3 Jun 1995	WT/Let/1/Rev.2
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. ³⁷			
Burundi ³⁸ (Signature subject to ratification)	13 Dec 1994		
Ratification	23 Jun 1995	23 Jul 1995	WT/Let/24
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.			

³⁴ [WT/Let/36](#).

³⁵ [WT/Let/129](#).

	Acceptance	Entry into force	Notification
Cameroon (Signature subject to ratification).....	15 Apr 1994		
Ratification	13 Nov 1995	13 Dec 1995	WT/Let/41
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>			
Canada (Signature subject to ratification).....	15 Apr 1994		
Ratification	30 Dec 1994	1 Jan 1995	WT/Let/1
<p>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.</p>			
Central African Republic ³⁹	15 Apr 1994	31 May 1995	WT/Let/19
<p>The Central African Republic is one of the member States which signed the Agreement Establishing the</p>			

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 ([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).

³⁷ [WT/Let/19](#).

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 ([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 ([WT/Let/88](#), [WTO BISD 1996, Vol. 2/6-7](#) and see under "General Agreement on Trade in Services" below).

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).

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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.

Chad ⁴⁰ (Signature subject to ratification).....	8 Dec 1994		
Ratification	19 Sep 1996	19 Oct 1996	WT/Let/110
<p>Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994</p> <p>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</p>			
Chile (Signature subject to ratification).....	15 Apr 1994		
Ratification	28 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
<p>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.</p> <p>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).</p> <p>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).</p>			
China (Signature subject to ratification).....	15 Apr 1994 ⁴²		
Colombia (Signature subject to ratification)	15 Apr 1994		

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](#).

⁴² China became a WTO Member pursuant to Article XII of the WTO Agreement. See under "Accessions" in this Chapter.

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
<p>Ratification</p> <p>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:</p> <p>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).</p> <p>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).</p> <p>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</p> <p>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.</p> <p>IN AS MUCH AS Article 20, paragraph 1 and 2, of the Agreement on Implementation of Article VII 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:</p> <p>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;</p> <p>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.</p> <p>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</p>	31 Mar 1995	30 Apr 1995	WT/Let/1/Rev.2

⁴³ [WT/Let/12](#).

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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.

Congo ⁴⁴ (Signature subject to ratification).....	15 Apr 1994		
Ratification	25 Feb 1997	27 Mar 1997	WT/Let/139
Costa Rica (Signature subject to ratification ⁴⁵)	15 Apr 1994		
Ratification	26 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
<p>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.</p> <p>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.</p> <p>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).</p> <p>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).</p> <p>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.</p>			

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](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Côte d'Ivoire (Signature subject to ratification)	15 Apr 1994		
Ratification	29 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
<p>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:</p> <ul style="list-style-type: none"> - 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. <p>The Government of Côte d'Ivoire also wishes to make the following reservations:</p> <p>Paragraph 2, Annex III, concerning the reservation relating to retaining officially established minimum values:</p> <ul style="list-style-type: none"> - 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 - 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 <p>The Government of Côte d'Ivoire wishes to avail itself of the following special provisions relating to special and differential treatment for developing countries:</p> <p>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.</p>			
Cuba (Signature subject to ratification ⁴⁷).....	15 Apr 1994		
Ratification	21 Mar 1995	20 Apr 1995	WT/Let/1/Rev.2 WT/Let/10
<p>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</p>			
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](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Czech Republic (Signature subject to ratification)	15 Apr 1994		
Ratification	23 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Democratic Republic of the Congo ⁴⁹ (Signature subject to ratification)	15 Apr 1994		
Ratification	2 Dec 1996	1 Jan 1997	WT/Let/128
Denmark (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
Djibouti ⁵⁰	30 Mar 1995	31 May 1995	WT/Let/19
<p>Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994</p> <p>Like all WTO Members, Djibouti wishes to ensure greater uniformity and certainty in the implementation of the General Agreement on Tariffs and Trade.</p> <p>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</p>			
Dominica.....	22 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2

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).

⁵¹ [WT/Let/108](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Dominican Republic			
(Signature subject to ratification)	15 Apr 1994		
Ratification	7 Feb 1995	9 Mar 1995	WT/Let/1/Rev.1 WT/Let/1/Rev.2 WT/Let/7
<p>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</p> <p>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</p>			
Egypt (Signature subject to ratification).....	15 Apr 1994		
Ratification	31 May 1995	30 Jun 1995	WT/Let/19
<p>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:</p> <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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. 			
El Salvador (Signature subject to ratification⁵⁴)	15 Apr 1994		
Ratification	7 Apr 1995	7 May 1995	WT/Let/1/Rev.2
<p>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,</p>			

⁵² [WT/Let/1/Rev.1](#).

⁵³ [WT/Let/56](#).

⁵⁴ [Let/1894](#).

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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 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 subparagraphs (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

Eswatini ⁵⁶ (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 Union ⁵⁷ (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
Fiji (Signature subject to ratification)	15 Apr 1994		
Ratification	15 Dec 1995	14 Jan 1996	WT/Let/47
Finland (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
France (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
Gabon	15 Apr 1994	1 Jan 1995	WT/Let/1

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 2020, and that the Withdrawal Agreement setting out the arrangements for the withdrawal of the United Kingdom from the European Union and Euratom provides for a time-limited transition period during which, save certain very limited exceptions, Union law shall be applicable to and in the United Kingdom. The European Union also indicated that during the same transition period the United Kingdom is treated as a Member State of the European Union and of Euratom for the purposes of relevant international agreements ([WT/Let/1462](#)). See also the communication from the United Kingdom dated 1 February 2020 ([WT/GC/206](#)).

	Acceptance	Entry into force	Notification
<p>The Government of Gabon wishes to avail itself of the following special provisions relating to special and differential treatment for developing countries:</p> <p>Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994</p> <ul style="list-style-type: none"> - 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)(iii) 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. <p>The Government of Gabon also wishes to make the following reservations:</p> <p>Paragraph 2, Annex III, concerning the reservation relating to retaining officially established minimum values:</p> <ul style="list-style-type: none"> - 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. <p>Agreement on Import Licensing Procedures:</p> <p>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.</p>			WT/Let/1/Rev.1 WT/Let/1/Rev.2
The Gambia ⁵⁸	23 Sep 1996	23 Oct 1996	WT/Let/110
Germany (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
Ghana (Signature subject to ratification ⁵⁹)	15 Apr 1994		
Ratification	23 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
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.			
Greece (Signature subject to ratification)	15 Apr 1994		
Ratification	30 Dec 1994	1 Jan 1995	WT/Let/1

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).

⁵⁹ [Let/1899](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
			WT/Let/1/Rev.1 WT/Let/1/Rev.2
Grenada ⁶⁰ (Signature subject to ratification)	15 Sep 1994		
Ratification	21 Nov 1994		
Guatemala (Signature subject to ratification ⁶¹)	15 Apr 1994		
Ratification	21 Jun 1995	21 Jul 1995	WT/Let/24
<p>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).</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>			

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.

⁶¹ [Let/1894](#).

	Acceptance	Entry into force	Notification
<p>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).</p> <p>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).</p> <p>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.</p>			
Guinea ⁶²	25 Sep 1995	25 Oct 1995	WT/Let/31
Guinea-Bissau ⁶³	15 Apr 1994	31 May 1995	WT/Let/19
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. ⁶⁴	15 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Haiti ⁶⁵ (Signature subject to ratification)	21 Dec 1994		
Ratification	31 Dec 1995	30 Jan 1996	WT/Let/52
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. ⁶⁶			

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).

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](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Honduras (Signature subject to ratification)	15 Apr 1994		
Ratification	16 Dec 1994	1 Jan 1995	WT/Let/1
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.			WT/Let/1/Rev.1
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.			WT/Let/1/Rev.2
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. ⁶⁷			
Hong Kong, China			
(Signature subject to ratification)	15 Apr 1994		
Ratification	3 Oct 1994	1 Jan 1995	WT/Let/1
			WT/Let/1/Rev.1
			WT/Let/1/Rev.2
Hungary (Signature subject to ratification)	15 Apr 1994		
Ratification	28 Dec 1994	1 Jan 1995	WT/Let/1
			WT/Let/1/Rev.1
			WT/Let/1/Rev.2
Iceland (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
India	30 Dec 1994	1 Jan 1995	WT/Let/1
			WT/Let/1/Rev.1
			WT/Let/1/Rev.2
Indonesia (Signature subject to ratification)	15 Apr 1994		
Ratification	2 Dec 1994	1 Jan 1995	WT/Let/1
Concerning special and differential treatment for developing country Members provided under the Agreement on Implementation of Article VII of the			WT/Let/1/Rev.2

⁶⁷ [WT/Let/1/Rev.2](#).

	Acceptance	Entry into force	Notification
<p>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:</p> <p>1. Agreement on Implementation of Article VII of the GATT 1994 (WTO Agreement on Customs Valuation):</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.⁶⁸</p>			
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
<p>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).</p> <p>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.</p> <p>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</p>			

⁶⁸ [WT/Let/1/Rev.1](#).

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<p>of the Agreement, Israel will re-examine its stand on this issue.</p> <p>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</p>			
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
Jamaica (Signature subject to ratification)	15 Apr 1994		
Ratification	7 Feb 1995	9 Mar 1995	WT/Let/1/Rev.1 WT/Let/7
<p>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</p>			
Japan.....	27 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Kenya (Signature subject to ratification)	15 Apr 1994		
Ratification	23 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
<p>Referring to provisions concerning special and differential treatment for developing country Members, Kenya wishes to make notification as follows:</p> <p>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.</p> <p>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.</p>			

⁶⁹ [WT/Let/1/Rev.2](#).

⁷⁰ [WT/Let/1/Rev.2](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
<p>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</p>			
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..... 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	15 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Lesotho ⁷³	21 Dec 1994	31 May 1995	WT/Let/19
Liechtenstein (Signature subject to ratification)	15 Apr 1994		
Ratification	2 Aug 1995	1 Sep 1995	WT/Let/29
Luxembourg (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
Macao, China (Signature subject to ratification).....	15 Apr 1994		
Ratification	23 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Madagascar (Signature subject to ratification)	15 Apr 1994		
Ratification	18 Oct 1995	17 Nov 1995	WT/Let/33
<p>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.</p>			

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](#), [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).

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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.⁷⁴

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

1. The Government of the Republic of Madagascar, pursuant to paragraph 2 of Annex III of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 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

Malawi ⁷⁶ (Signature subject to ratification ⁷⁷)	15 Apr 1994		
Ratification	3 Jan 1995	31 May 1995	WT/Let/19
Malaysia (Signature subject to ratification)	15 Apr 1994		
Ratification	6 Sep 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
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 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;			

⁷⁴ [WT/Let/85](#).

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](#).

(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 ⁷⁸	12 Oct 1994	31 May 1995	WT/Let/19
<p>Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994</p> <p>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.⁷⁹</p>			
Mali ⁸⁰	15 Apr 1994	31 May 1995	WT/Let/19
<p>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.⁸¹</p> <p>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;</p>			

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](#).

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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	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
<p>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:</p> <ul style="list-style-type: none"> - 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. <p>The Government of Malta wishes to make the following reservations:</p> <p>Under the terms of paragraph 2 of Annex III, Malta wishes to make a reservation concerning the retention of the officially established minimum values.</p> <p>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.</p> <p>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.</p>			
Mauritania ⁸³	15 Apr 1994	31 May 1995	WT/Let/19
<p>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</p>			
Mauritius	15 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2

⁸² [WT/Let/306](#).

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](#).

	Acceptance	Entry into force	Notification
<p>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</p>			
Mexico (Signature subject to ratification)	15 Apr 1994		
Ratification	31 Aug 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Morocco	15 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Mozambique ⁸⁶ (Signature subject to ratification)	15 Apr 1994		
Ratification	27 Jul 1995	26 Aug 1995	WT/Let/29
Myanmar (Signature subject to ratification)	15 Apr 1994		
Ratification	29 Nov 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
<p>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:</p> <ul style="list-style-type: none"> - 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. <p>The Government of the Union of Myanmar also wishes to make the following reservations:</p> <ul style="list-style-type: none"> - 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 			

⁸⁵ [WT/Let/14](#).

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).

Acceptance Entry into force Notification

<p>- 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.</p> <p>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.⁸⁷</p>			
Namibia	15 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Netherlands (for the Kingdom in Europe and for the Netherlands Antilles) (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
New Zealand (Signature subject to ratification).....	15 Apr 1994		
Ratification	7 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
<p>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.</p> <p>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.</p>			

⁸⁷ [WT/Let/14](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Nicaragua (Signature subject to ratification ⁸⁸).....	15 Apr 1994		
Ratification	4 Aug 1995	3 Sep 1995	WT/Let/29
<p>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.</p> <p>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.</p> <p>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).</p> <p>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.</p> <p>The Government of the Republic of Nicaragua is maintaining its reservations under paragraphs 1 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.⁸⁹</p>			
Niger (Signature subject to ratification)	15 Apr 1994		
Ratification	13 Nov 1996	13 Dec 1996	WT/Let/121
<p>Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994</p> <p>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:</p> <p>(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</p>			

⁸⁸ [Let/1899](#).

⁸⁹ [WT/Let/310](#).

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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.⁹⁰

Nigeria (Signature subject to ratification)	15 Apr 1994		
Ratification	6 Dec 1994	1 Jan 1995	WT/Let/1
Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994			WT/Let/1/Rev.1
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.			WT/Let/1/Rev.2
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). ⁹¹			
Norway (Signature subject to ratification)	15 Apr 1994		
Ratification	7 Dec 1994	1 Jan 1995	WT/Let/1
			WT/Let/1/Rev.1
			WT/Let/1/Rev.2
Pakistan (Signature subject to ratification)	15 Apr 1994		
Ratification	30 Dec 1994	1 Jan 1995	WT/Let/1
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:			WT/Let/1/Rev.1
- Article 20, paragraph 1, delaying the application of the provisions of the Agreement for a period of five years; and			WT/Let/1/Rev.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 by Pakistan.			

⁹⁰ [WT/Let/301](#).

⁹¹ [WT/Let/106](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
<p>The Government of Pakistan also wishes to make the following reservations:</p> <ul style="list-style-type: none"> - 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 Guinea ⁹²	30 Dec 1994		
Paraguay (Signature subject to ratification)	15 Apr 1994		
Ratification	30 Nov 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
<p>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:</p> <ol style="list-style-type: none"> 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. 			
Peru (Signature subject to ratification)	15 Apr 1994		
Ratification	21 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Philippines (Signature subject to ratification)	15 Apr 1994		
Ratification	19 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
<p>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:</p> <ul style="list-style-type: none"> - 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 			

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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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.

Poland (Signature subject to ratification).....	15 Apr 1994		
Ratification	1 Jun 1995	1 Jul 1995	WT/Let/19
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.			
Portugal (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
Qatar ⁹³	15 Apr 1994		
Romania (Signature subject to ratification).....	15 Apr 1994		
Ratification	23 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Rwanda ⁹⁴	22 Apr 1996	22 May 1996	WT/Let/77
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			
Saint Kitts and Nevis ⁹⁶ (Signature subject to ratification)	19 Dec 1994		
Ratification	3 Jul 1995		

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.

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

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Saint Lucia (Signature subject to ratification).....	15 Apr 1994		
Ratification	30 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Saint Vincent and the Grenadines	28 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Senegal (Signature subject to ratification)	15 Apr 1994		
Ratification	29 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
<p>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.</p> <p>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;</p> <p>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;</p> <p>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</p>			
Sierra Leone ⁹⁸	23 Jun 1995	23 Jul 1995	WT/Let/24

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.

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).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Singapore (Signature subject to ratification).....	15 Apr 1994		
Ratification	17 Oct 1994	1 Jan 1995	WT/Let/1
The Government of the Republic of Singapore 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, 20.2, and paragraphs 2, 3 and 4 of Annex III of the WTO Agreement on Customs Valuation.			WT/Let/1/Rev.1 WT/Let/1/Rev.2
Slovak Republic (Signature subject to ratification)	15 Apr 1994		
Ratification	23 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Slovenia ⁹⁹ (Signature subject to ratification)	23 Dec 1994		
Ratification	30 Jun 1995	30 Jul 1995	WT/Let/26
Solomon Islands ¹⁰⁰	26 Jun 1996	26 Jul 1996	WT/Let/97
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 <i>ad referendum</i>).....	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.			

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).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
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 WT/Let/1/Rev.2
Sweden (Signature subject to ratification)	15 Apr 1994		
Ratification	22 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Switzerland (Signature subject to ratification)	15 Apr 1994		
Ratification	1 Jun 1995	1 Jul 1995	WT/Let/19
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)	15 Apr 1994		
Ratification	6 Sep 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
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			
Thailand (Signature subject to ratification)	15 Apr 1994		
Ratification	28 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
Thailand wishes to delay application and to reserve its rights under the provisions of special and differential			

¹⁰¹ [WT/Let/120](#).

Acceptance Entry into force Notification

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 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.

Togo ¹⁰² (Signature subject to ratification).....	9 Aug 1994		
Ratification	19 Apr 1995	31 May 1995	WT/Let/19
<p>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:</p> <ul style="list-style-type: none"> - 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 period of three years from the date when Togo shall have applied all other provisions of the Agreement. <p>The Government of the Togolese Republic also wishes to make the following reservations:</p> <ul style="list-style-type: none"> - under the terms of paragraph 2 of Annex III, the Government of the Togolese Republic intends to retain officially established minimum values; 			

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).

	Acceptance	Entry into force	Notification
<p>- 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;</p> <p>- 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;</p> <p>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.</p>			
Trinidad and Tobago			
(Signature subject to ratification)	15 Apr 1994		
Ratification	30 Jan 1995	1 Mar 1995	WT/Let/1/Rev.1 WT/Let/1/Rev.2 WT/Let/7
Tunisia (Signature subject to ratification)	15 Apr 1994		
Ratification	27 Feb 1995	29 Mar 1995	WT/Let/1/Rev.1 WT/Let/1/Rev.2
<p>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.</p> <p>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.</p> <p>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</p>			
Türkiye (Signature subject to ratification) ¹⁰⁴	15 Apr 1994		
Ratification	24 Feb 1995	26 Mar 1995	WT/Let/1/Rev.1
<p>Turkey reserves the right to delay the application of subparagraphs 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</p>			
Uganda	15 Apr 1994	1 Jan 1995	WT/Let/1

¹⁰³ [WT/Let/10](#).

¹⁰⁴ Formerly "Turkey".

¹⁰⁵ [WT/Let/1/Rev.2](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994: 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 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			WT/Let/1/Rev.1 WT/Let/1/Rev.2
United Arab Emirates ¹⁰⁷ (Signature subject to ratification)	15 Apr 1994		
United Kingdom ¹⁰⁸ (Signature subject to ratification) Ratification	15 Apr 1994 30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
United States of America.....	30 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
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.	15 Apr 1994 29 Dec 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2

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 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

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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 sub-paragraphs (a)(ii) and (a)(iii) for a period of two years.¹⁰⁹

Zambia	15 Apr 1994	1 Jan 1995	WT/Let/1 WT/Let/1/Rev.1 WT/Let/1/Rev.2
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)	15 Apr 1994		
Ratification	3 Feb 1995	5 Mar 1995	WT/Let/1/Rev.1 WT/Let/1/Rev.2 WT/Let/7

¹⁰⁹ [WT/Let/1/Rev.1](#).

¹¹⁰ [WT/Let/28](#).

Accessions

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Afghanistan (Signature subject to ratification).....	17 Dec 2015		WT/Let/1119
Ratification	29 Jun 2016	29 Jul 2016	WT/Let/1176
Albania (Signature subject to ratification).....	17 Jul 2000		WT/Let/347
Ratification	9 Aug 2000	8 Sep 2000	WT/Let/353
Armenia (Signature subject to ratification)	10 Dec 2002		WT/Let/434
Ratification	6 Jan 2003	5 Feb 2003	WT/Let/436
The Republic of Armenia accords substantially the same treatment to its permanent residents as it accords to its nationals in respect of measures affecting trade in services. The Republic of Armenia 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.			
Bulgaria (Signature subject to ratification).....	2 Oct 1996		WT/Let/113
Ratification	1 Nov 1996	1 Dec 1996	WT/Let/117
Cabo Verde ¹¹¹ (Signature subject to ratification).....	18 Dec 2007		
Ratification	23 Jun 2008	23 Jul 2008	WT/Let/624
Cambodia (Signature subject to ratification)	12 Sep 2003		WT/Let/450
Ratification	13 Sep 2004	13 Oct 2004	WT/Let/480
China (Signature subject to ratification).....	11 Nov 2001		
Ratification	11 Nov 2001	11 Dec 2001	WT/Let/408
Comoros (Signature subject to ratification)	26 Feb 2024		WT/Let/1694
Ratification.....	22 Jul 2024	21 Aug 2024	WT/Let/1711
Croatia (Signature subject to ratification)	17 Jul 2000		WT/Let/348
Ratification	31 Oct 2000	30 Nov 2000	WT/Let/359
Ecuador (Signature subject to ratification).....	27 Sep 1995		WT/Let/32
Ratification	22 Dec 1995	21 Jan 1996	WT/Let/53
The Government of Ecuador wishes to delay application and reserves its rights in accordance with the provisions concerning special and differential treatment for developing country Members not party to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade done on 12 April 1979, in keeping with the provisions of Article 20, paragraphs 1 and 2, of the WTO Agreement on Customs Valuation, as well as Annex III, paragraphs 3 and 4 of that Agreement. ¹¹²			
Estonia (Signature subject to ratification)	21 May 1999		WT/Let/300
Ratification	14 Oct 1999	13 Nov 1999	WT/Let/313
Georgia (Signature subject to ratification)	6 Oct 1999		WT/Let/312
Ratification	15 May 2000	14 Jun 2000	WT/Let/341
Grenada ¹¹³	23 Jan 1996	22 Feb 1996	WT/Let/59
Jordan (Signature subject to ratification).....	17 Dec 1999		WT/Let/323

¹¹¹ Formerly "Cape Verde".

¹¹² [WT/Let/72](#).

¹¹³ Grenada became a WTO Member through an accelerated accession process provided for in a General Council decision of 31 January 1995 ([WT/L/30](#)).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Acceptance	12 Mar 2000	11 Apr 2000	WT/Let/333
Kazakhstan (Signature subject to ratification)	27 Jul 2015		WT/Let/1057
Ratification	31 Oct 2015	30 Nov 2015	WT/Let/1093
Kyrgyz Republic			
(Signature subject to ratification)	14 Oct 1998		WT/Let/245
Ratification	20 Nov 1998	20 Dec 1998	WT/Let/262
Lao People's Democratic Republic			
(Signature subject to ratification)	26 Oct 2012		WT/Let/869
Ratification	3 Jan 2013	2 Feb 2013	WT/Let/872
Latvia (Signature subject to ratification)	14 Oct 1998		WT/Let/246
Ratification	11 Jan 1999	10 Feb 1999	WT/Let/281
Liberia (Signature subject to ratification)	16 Dec 2015		WT/Let/1118
Ratification	14 Jun 2016	14 Jul 2016	WT/Let/1171
Lithuania (Signature subject to ratification)	8 Dec 2000		WT/Let/364
Ratification	1 May 2001	31 May 2001	WT/Let/393
Moldova, Republic of			
(Signature subject to ratification)	8 May 2001		WT/Let/395
Ratification	26 Jun 2001	26 Jul 2001	WT/Let/399
Mongolia (Signature subject to ratification)	19 Jul 1996		WT/Let/100
Ratification	30 Dec 1996	29 Jan 1997	WT/Let/130
Montenegro (Signature subject to ratification)	17 Dec 2011		WT/Let/842
Ratification	30 Mar 2012	29 Apr 2012	WT/Let/849
Nepal (Signature subject to ratification)	12 Sep 2003		WT/Let/449
Ratification	24 Mar 2004	23 Apr 2004	WT/Let/464
North Macedonia ¹¹⁴			
(Signature subject to ratification)	15 Oct 2002		WT/Let/430
Ratification	5 Mar 2003	4 Apr 2003	WT/Let/439
Oman	10 Oct 2000	9 Nov 2000	WT/Let/357
Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994:			
Paragraph 3 of Annex III to the Agreement:			
The Government of the Sultanate of Oman reserves the right to provide that the relevant provisions of Article 4 of the Agreement on Customs Valuation shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6.			
Paragraph 4 of Annex III to the Agreement:			
The Government of the Sultanate of Oman reserves the right to provide that paragraph 2 of Article 5 of the Agreement on Customs Valuation shall be applied in accordance with the provisions of the relevant note thereto whether or not the importer so requests. ¹¹⁵			

¹¹⁴ Formerly "the former Yugoslav Republic of Macedonia".

¹¹⁵ [WT/Let/368](#).

	<i>Acceptance</i>	<i>Entry into force</i>	<i>Notification</i>
Panama (Signature subject to ratification).....	2 Oct 1996		WT/Let/114
Ratification	7 Aug 1997	6 Sep 1997	WT/Let/161
Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994:			WT/Let/242
The Government of Panama reserves the right to provide that the relevant provision of Article 4 of the Agreement shall apply only when customs authorities agree to the request to reverse the order of Articles 5 and 6. ¹¹⁶			
Papua New Guinea ¹¹⁷	10 May 1996	9 Jun 1996	WT/Let/84
Qatar ¹¹⁸	14 Dec 1995	13 Jan 1996	WT/Let/46
Russian Federation			
(Signature subject to ratification)	16 Dec 2011		WT/Let/840
Ratification	23 Jul 2012	22 Aug 2012	WT/Let/860
Saint Kitts and Nevis ¹¹⁹	22 Jan 1996	21 Feb 1996	WT/Let/58
Samoa (Signature subject to ratification).....	17 Dec 2011		WT/Let/841
Ratification	10 Apr 2012	10 May 2012	WT/Let/850
Saudi Arabia, Kingdom of	11 Nov 2005	11 Dec 2005	WT/Let/503
Seychelles (Signature subject to ratification)	10 Dec 2014		WT/Let/1031
Ratification	27 Mar 2015	26 Apr 2015	WT/Let/1036
Chinese Taipei			
(Signature subject to ratification)	12 Nov 2001		WT/Let/409
Ratification	2 Dec 2001	1 Jan 2002	WT/Let/411
Tajikistan (Signature subject to ratification)	10 Dec 2012		WT/Let/871
Ratification	31 Jan 2013	2 Mar 2013	WT/Let/878
Timor-Leste (Signature subject to ratification).....	26 Feb 2024		WT/Let/1695
Ratification	31 Jul 2024	30 Aug 2024	WT/Let/1712
Tonga (Signature subject to ratification)	15 Dec 2005		WT/Let/505
Ratification	27 Jun 2007	27 Jul 2007	WT/Let/579
Ukraine (Signature subject to ratification)	5 Feb 2008		
Ratification	16 Apr 2008	16 May 2008	WT/Let/616
United Arab Emirates ¹²⁰	11 Mar 1996	10 Apr 1996	WT/Let/70
Article 20.1 of the Agreement on Customs Valuation: The United Arab Emirates shall delay the application of the provisions of the Agreement on the Implementation of Article VII of GATT 1994 for a period of five years from its membership of the WTO, i.e. until 9 April 2001.			WT/Let/72
Article 20.2 of Agreement on Customs Valuation: The United Arab Emirates shall delay the application of Paragraph 2(b)(iii) of Article 1 and Article 6 of the Agreement on the Implementation of Article VII of GATT 1994 for a period of three years following its implementation of the Agreement.			
Article III of the Agreement on Customs Valuation: The Government of the United Arab Emirates reserves			

¹¹⁶ [WT/Let/242](#).

¹¹⁷ Papua New Guinea became a WTO Member through an accelerated accession process provided for in a General Council decision of 31 January 1995 ([WT/L/30](#)).

¹¹⁸ Qatar became a WTO Member through an accelerated accession process provided for in a General Council decision of 31 January 1995 ([WT/L/30](#)).

¹¹⁹ Saint Kitts and Nevis became a WTO Member through an accelerated accession process provided for in a General Council decision of 31 January 1995 ([WT/L/30](#)).

¹²⁰ United Arab Emirates became a WTO Member through an accelerated accession process provided for in a General Council decision of 31 January 1995 ([WT/L/30](#)).

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the right to provide that the relevant provisions of Article 4 of the Agreement on Implementation of Article VII of GATT 1994 shall apply only when the customs authorities agree to the request to reverse the order of Articles 5 and 6. Furthermore, the Government of the UAE reserves the right to provide that Paragraph 2 of Article 5 of the Agreement shall be applied in accordance with the provisions of the note thereto whether or not the importer so requests.

Article 2.2(a) of the Agreement on Import Licensing Procedures:

The United Arab Emirates shall delay the application of the provisions of sub-paragraphs a(ii) and a(iii) of Article 2.2 of the Agreement on Import Licensing Procedures for a period of two years from its Membership of the WTO, i.e. until 9 April 1998.¹²¹

Vanuatu (Signature subject to ratification)	26 Oct 2011		WT/Let/836
Ratification.....	25 Jul 2012	24 Aug 2012	WT/Let/861
Viet Nam (Signature subject to ratification).....	7 Nov 2006		
Ratification	12 Dec 2006	11 Jan 2007	WT/Let/552
Yemen (Signature subject to ratification).....	4 Dec 2013		WT/Let/918
Ratification	27 May 2014	26 Jun 2014	WT/Let/943

¹²¹ [WT/Let/72.](#)