



**INTRODUCTION OF HARMONIZED SYSTEM 2022 CHANGES INTO
WTO SCHEDULES OF CONCESSIONS**

WAIVER DECISION

Adopted on 13 December 2023

The General Council,

Having regard to Articles IV:2 and IX:3 of the Marrakesh Agreement establishing the World Trade Organization (the "WTO Agreement");

Recognizing that the adoption of the Harmonized Commodity Description and Coding System (hereinafter referred to as the "Harmonized System") has, in addition to facilitating international trade and the analysis of trade statistics, ensured greater uniformity in countries' customs classification, thus enabling them to monitor and protect the value of tariff concessions;

Noting that, in accordance with Article 16 of the Harmonized System Convention, the Council of the World Customs Organization adopted a Recommendation on 29 June 2019 concerning amendments to the Harmonized System which came into force on 1 January 2022 ("HS2022"), and that complementary amendments to the HS2022 nomenclature have been accepted as a result of the Council Recommendations of 25 June 2020 and 24 June 2021;

Considering that the General Council by its decision of 20 December 2022¹ acting pursuant to the provisions of Articles IV:2 and IX:3 of the WTO Agreement, suspended the application of the provisions of Article II of GATT 1994 for certain Members, from the date of implementation of HS2022 changes for those Members until 31 December 2023, to the extent necessary to implement domestically the HS2022 changes pending incorporation of such changes into their Schedules of Concessions, subject to certain conditions;

Noting the procedure adopted by the General Council to introduce HS2022 changes to Schedules of Concessions², which in certain cases may require negotiations and/or consultations under Article XXVIII of GATT 1994;

Considering that the Members listed in the Annex³ to this Decision would need more time to proceed with consultations or possible Article XXVIII negotiations;

Considering that other Members not listed in the Annex to this Decision may already have domestically implemented HS2022 changes, or may intend to do so, pending incorporation of such changes into their Schedules of Concessions, and may also desire to be covered by this waiver;

Decides, in view of the exceptional circumstances, to suspend the application of the provisions of Article II of GATT 1994:

- a) for those Members listed in the Annex, until 31 December 2024; and

¹ [WT/L/1164](#).

² Decision of 23 November 2021, [WT/L/1123](#).

³ Column one of the Annex lists the Members; column two indicates the Member's date of implementation of HS2022 changes; and columns three and four indicate whether the Member has also implemented the two sets of complementary amendments.

- b) for any other Member not listed in the Annex that notifies the Committee on Market Access of its wish to be included in the waiver decision from the date of implementation of the HS2022 changes for that Member until 31 December 2024;

to the extent necessary for the purpose of enabling such Members to domestically implement the recommended amendments to the Harmonized System nomenclature pending incorporation of such changes into their Schedules of Concessions, subject to the following conditions:

- i. Members covered by paragraphs (a) and (b) of this Decision shall, where necessary, promptly enter into negotiations and/or consultations with interested Members pursuant to paragraphs 1-3 of Article XXVIII of GATT 1994;
- ii. The negotiations and/or consultations mentioned above shall, to the extent possible, be completed by 31 December 2024; and
- iii. In accordance with the provisions of Article XXVIII:3 of GATT 1994, applied *mutatis mutandis* to the present waiver, pending the entry into force of the results of the negotiations and/or consultations mentioned above, the other Members will be free to suspend concessions initially negotiated with the Member concerned to the extent that they consider that adequate compensation is not offered by the Member concerned.

ANNEX**MEMBERS WHICH HAVE REQUESTED TO BE COVERED BY THE WAIVER
UNDER THE ABOVE DECISION**

Member	Date of Implementation of the WCO Council Decision		
	Adopted on 29 June 2019	Adopted on 25 June 2020	Adopted on 24 June 2021
1. Australia	1 January 2022		
2. Canada	1 January 2022	1 January 2022	1 January 2022
3. China	1 January 2022	1 January 2022	1 January 2022
4. Colombia	1 January 2022	1 January 2022	1 January 2022
5. Costa Rica	1 January 2022	1 January 2022	1 January 2022
6. Dominican Republic	1 January 2022	1 January 2022	1 January 2022
7. Ecuador	1 September 2023	1 September 2023	1 September 2023
8. El Salvador	1 January 2022	1 January 2022	1 January 2022
9. European Union	1 January 2022	1 January 2022	1 January 2022
10. Hong Kong, China	1 January 2022	1 January 2022	1 January 2022
11. India	1 January 2022	1 May 2022	
12. Korea, Republic of	1 January 2022	1 January 2022	1 January 2022
13. Macao, China	1 January 2022	1 January 2022	1 January 2022
14. Norway	1 January 2022	1 January 2022	1 January 2022
15. Paraguay	31 March 2022	31 March 2022	31 March 2022
16. Philippines	1 July 2022	1 July 2022	1 July 2022
17. Russian Federation	1 January 2022	1 January 2022	1 January 2022
18. Switzerland	1 January 2022	1 January 2022	1 January 2022
19. The Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu	31 December 2023	31 December 2023	31 December 2023
20. Thailand	1 January 2022	1 January 2022	1 January 2022
21. United States	27 January 2022	27 January 2022	27 January 2022