

**GENERAL AGREEMENT
ON TARIFFS AND TRADE**

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Committee on Tariff Concessions

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MINUTES OF THE MEETING HELD ON 20 OCTOBER 1993

Chairman: H.E. Mr. Ernesto Tironi Barrios (Chile)

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1. Adoption of the agenda

1.1 The Chairman welcomed the participants to the first meeting of the Committee in 1993 convened by GATT/AIR/3487/Corr.1 of 4 October 1993. The proposed agenda and the list of relevant documents were contained in GATT/AIR/3487 of 15 September 1993. The agenda was adopted without modification.

2. Harmonized System

2.1 Status of implementation of the Harmonized System by GATT contracting parties

2.1.1 The Chairman referred to document TAR/W/74/Rev.10 which gave the current situation regarding the certification of HS schedules and the implementation of the Harmonized System by the GATT contracting parties. He recalled that a new Geneva (1993) Protocol had been opened for acceptance on 5 April 1993 and was circulated in document L/7195 + Corr.1. To date, Cuba, Hungary and Malaysia had annexed their HS schedules to this Protocol and it was expected that several other countries would annex their new HS schedules to this Protocol in the near future. This applied to Colombia and Turkey which had not requested an extension of their waivers. The Chairman requested whether any other countries expected to annex their HS schedules to the Geneva (1993) Protocol before the end of the year.

2.1.2 The Chairman then raised the question related to the status of implementation of the Harmonized System by the GATT contracting parties and, referring to document TAR/W/74/Rev.10, indicated that according to the information available in the Secretariat only a few contracting parties had not yet implemented the Harmonized System. He noted that although the situation was encouraging and it was estimated that approximately 90 per cent of the trade of the GATT contracting parties was now covered by the Harmonized System, the situation regarding the status of loose-leaf schedules in the HS nomenclature was however very unsatisfactory. At present, out of eighty-four contracting parties having a GATT schedule, only twenty-three - plus the European Communities - had HS certified schedules and among them, only ten were complete. Since agenda items 2.1 and 2.2 were linked, the Chairman suggested to discuss them together.

2.2 Ongoing negotiations and submission of HS documentation by contracting parties under waivers

2.2.1 Referring to document TAR/W/67/Rev.13, the Chairman noted that to date fifteen countries had been granted special HS waivers with a view to carrying out consultations and/or negotiations under Article XXVIII. However, only six of them had submitted the necessary documentation and were in the process of carrying out negotiations related to the transposition of their schedules. Twelve of those countries had waivers expiring at the end of the year and would have to request an extension. Apart from the HS waivers, another four countries had requested and obtained waivers to renegotiate their schedules, or part of them, and had submitted the necessary documentation under the provisions of Article XXVIII. All four of them would need a further extension of their waivers at the end of the year. The Chairman requested the Committee members to comment on these two agenda items.

2.2.2 The representative of Romania recalled that his country had asked and obtained a waiver to renegotiate its Schedule of Concessions on the basis of the new Romanian HS-based customs tariff. He informed the Committee that Romania had concluded negotiations and that the Romanian HS loose-leaf schedule had been circulated on 7 July 1993 with document TAR/226 for certification. The period of three months for objection having elapsed, Romania considered that its schedule was approved and would be certified very soon.

2.2.3 The representative of Turkey said that his country had concluded the negotiations on tariff concessions with its major suppliers and that the new Schedule XXXVII, based on HS, had been prepared

according to the results of those negotiations. This new schedule would be submitted in the very near future for annexation to the Geneva (1993) Protocol.

2.2.4 The representative of the **European Communities** welcomed the information given by Romania and Turkey regarding the certification of their schedules and expressed concern about the situation of other countries as reported by the Chairman. For some time now, countries having obtained waivers had systematically requested extensions. He understood that everyone had been busy with the Uruguay Round but urged the countries concerned to make efforts to submit at least the necessary documentation.

2.2.5 The representative of **Argentina** explained that the authorities concerned had completed the work related to the transposition of their schedule in accordance with the procedures established by the Committee but had discovered a number of inaccuracies. It appeared that the bindings granted by Argentina in 1967 were by product, rather than by heading numbers and, during the Tokyo Round, additional bindings were granted in another manner, which made the whole exercise very complicated. Thus, products which had never been bound had been included in certain headings, enlarging thereby most of the concessions. The whole documentation was sent back to the capital for further examination. The Argentine delegate assured the Committee that his authorities would do their utmost to solve the problems at the earliest possible date.

2.2.6 The representative of **Switzerland** thanked the Argentine delegate for his useful explanations and expressed his support for the statement made by the delegate of the European Communities and called upon those delegations that had not yet submitted the necessary documentation to do so in order to facilitate the procedures related to the adoption of the Harmonized System.

2.2.7 Referring to the report on the situation made by the Chairman, the representative of **Australia** reiterated the concern of her authorities which were along the lines of those expressed by the European Communities and Switzerland. She was of the view that the time had come to devote more time to resolve collectively these issues within the Committee.

2.2.8 In the absence of the delegate of **India**, Mr Campeas of the GATT Secretariat informed the Committee that the Secretariat had recently received from India the notification of the conclusion of Article XXVIII negotiations, as well as the documentation related to the transposition of the Indian schedule into the Harmonized System; these notifications would be circulated to all contracting parties.¹

2.3 Proposal by Sweden on behalf of the Nordic countries

2.3.1 The **Chairman** recalled that at the Council meeting of 16 June the representative of Sweden, on behalf of the Nordic countries, expressed concern - together with other member of the Council - at the renewed requests for extensions of HS waivers by certain countries. The full text of the proposal was contained in document TAR/W/88, dated 23 September 1993 and was circulated to all the members of the Committee. In this proposal, it was suggested that the extension of current waivers be based on an understanding that the countries concerned would provide a full and detailed report, in writing, to the Committee on Tariff Concessions. The Chairman explained that the Swedish proposal also foresaw that the Committee would hold, in due course, a full discussion on the basis of these reports; in the proposal, the Committee was also asked to report to the Council on the matter in advance of any requests for additional extensions.

2.3.2 The representative of **Sweden** summed up the reasons for his country to raise the matter at the Council at a moment when it was faced again with a large number of requests for extensions of HS waivers, and the Council was asked to take a position on these requests often based on very limited

¹The documentation was subsequently circulated in documents SECRET/342 and TAR/232.

information. In his view, the Committee on Tariff Concessions was the competent body to deal with matters of this kind. In the future, when new extensions were needed, it would be appropriate that the countries concerned would be requested to report in writing to the Committee, giving details on the reasons for having to request further extensions. The Committee should then be given the opportunity to discuss the matter based on the details provided by the countries concerned. He added that this suggestion was put forward in good faith and was not aimed at creating obstacles for countries that had problems with the conversion of their tariff system. On the contrary, it was meant to help them solve their problems. His authorities felt that the Committee had a role to play in the preparation for potential decisions to be taken by the Council on this particular matter.

2.3.3 The representative of Austria shared the concern expressed by Sweden and underlined the content of the last paragraph of the Swedish proposal, namely that the implementation of HS was a very important precondition for the successful implementation of the Uruguay Round results. He fully supported the suggestion that the countries concerned be required to report in writing about the reasons why they were not able to submit the documentation in time; the Committee had an important role to play in this respect.

2.3.4 The representative of Argentina acknowledged the fact that the Swedish proposal was made in a spirit of cooperation. Although he shared the views and concerns expressed, he noted that there were two types of problems, one was procedural, the other substantive. Regarding the substantive problem, his delegation, which was among those countries facing problems with the Harmonized System, fully agreed that it was essential to settle the matter as rapidly as possible. As far as the procedural aspect was concerned and the possibility of direct intervention of this Committee, he was of the view that waivers under the General Agreement were the sovereignty of the Council. From a procedural point of view, he saw some difficulties to differentiate between waivers manageable within the Council and waivers which would have to undergo prior examination by a subordinate body to the Council. This would infringe the fundamental principles of the sovereignty of the Council and the decision-making process of the contracting parties themselves. The matter would need to be carefully examined so that everyone would be in a position to discuss the issue.

2.3.5 The representative of Australia explained the reasons for her country to support the Swedish proposal and recalled that the tariff commitments of contracting parties were very important. Because in the past few years attention had been focused on rules and dispute settlement issues, tariff matters had not received the necessary attention; however, the question of waivers from GATT obligations was an important systemic issue as well. Her delegation was not suggesting that these waivers were bad or unnecessary waivers since the General Agreement contained that sort of flexibility, and had never opposed requests for a waiver or extensions thereof. This was not to be questioned. The problem was, in her view, the need for the members of the Committee to "keep the house in proper order". Her views differed from the arguments of the delegate of Argentina that the Swedish proposal would put at risk the sovereignty of the Council to take appropriate decisions on waivers. The proposal was seeking to provide necessary, detailed information to the Committee which was the body responsible for supervising the task of keeping GATT schedules up-to-date. Australia had no intention to point any fingers at any individual country, but considered the proposal as a very timely opportunity to contribute to getting this house in full order for what was going to be the enormous task of implementing the Uruguay Round results. If there were problems for contracting parties in implementing the Harmonized System, or in maintaining the status of their Schedules of Concessions, it was essential to know about it, to discuss it and keep the rules and procedures up-to-date in order to make sure that the system worked properly. That sort of collective action, of transparency, had always been important. As things were getting more complex, as the GATT was growing bigger in terms of contracting parties number, and as the system itself was becoming more complex as a result of the Uruguay Round, the Committee would make an important contribution to this effect. The Nordic proposal constituted an important way to begin this process and she did not see it as undermining the sovereignty of the Council, as impairing the right of any contracting party to seek a waiver.

2.3.6 The representative of Switzerland pointed out that on several occasions his country had expressed its growing concern at the increasing number of requests for waivers. Like other countries, Switzerland felt that extension of waivers had been granted almost automatically, running the risk of weakening the system. His delegation supported the suggestion that the Committee receive detailed information on the measures taken to implement the Harmonized System during the period of the waiver. Complete and detailed information supplied to the Committee by the countries concerned would certainly contribute to improving the transparency of the full process of the adoption of the new nomenclature. This would also make it possible for the Committee to send the necessary information to the Council, before the Council would reach its decisions. Delegations were presently involved in negotiations on market access in the framework of the Uruguay Round and new Schedules of Tariff Concessions had been issued in loose-leaf format; it would be highly desirable to clarify the status of those country schedules which were not in line with the system. The Committee could define the situation in relation to market access in order to have an effective application of the principles involved in the Uruguay Round.

2.3.7 The representative of Sweden, in response to the intervention by the Argentine delegate, stated that it was important to avoid any misunderstanding. The Nordic delegations had never tried to infringe on the status and role of the Council as the body in which waiver requests should be dealt with even if, formally speaking, the CONTRACTING PARTIES as such were making the final decisions, neither were they questioning the right of countries to request waivers. It was important in this context to note however, that the Committee was not dealing with first requests for waivers, but situations where the requests had been made and approved, and where conditions in the waivers were not fulfilled. He felt that contracting parties would need more information in order to be able to make decisions on requests for extension of waivers and, in his view, the Committee on Tariff Concessions was the appropriate body to examine them.

2.3.8 The representative of the European Communities endorsed fully the intervention by Australia about the reasons for supporting the Nordic proposal. There was no question of abrogating anyone's right to have a waiver, but it was necessary to be able to discuss it in the Council with full knowledge of the facts. As stated by the Chairman earlier, there were a number of countries which had asked for automatic extensions of waivers many times and, up to now, no documentation had been supplied; before a decision was made by the Council, it would be useful to know about the situation of those countries.

2.3.9 The delegate of Canada added his voice to the support of the Swedish proposal and endorsed Australia's statement outlining a number of reasons why this proposal merited support. His delegation did not question the need for waivers on the part of contracting parties, nor in some cases, the need for extending waivers and recognized that there could be significant and inherent delays in the process of implementing the HS, particularly when resources at this time had to be devoted to the Uruguay Round and other tariff negotiations. However, his delegation felt that the Swedish proposal would provide a lot more transparency into the system and enable contracting parties to make decisions on extensions of waivers on the basis of full knowledge of the facts.

2.3.10 The representative of Mexico reported that his country had submitted the required HS documentation some time ago and had carried out negotiations with interested contracting parties. Presently, his country was very much involved in this process and if Mexico would have to ask for an extension of its waiver at the end of the year, it might not depend on his country but on the outcome of the negotiations underway and on the responses expected from some trading partners. He associated his delegation to the concern expressed by the delegate of Sweden and said that his delegation would like to conclude the process of the transposition of the Mexican Schedule as soon as possible. However, he expressed reservations with respect to the Swedish proposal. In his view, when talking about waivers reference was made to Article XXV:5 of the General Agreement, which made it possible for the contracting parties to grant such waivers at the Council of Representatives or at the sessions of the CONTRACTING PARTIES and he wondered if the adoption of the Swedish proposal might not be

contrary to this part of the General Agreement. For his delegation, this matter should be handled only by the Council. He added that, in paragraph 3 of the Nordic proposal, which read "we are of course very much aware that the implementation sometimes might be held up by negotiating partners", it was clear that not only the country having requested the waiver extension was involved, but other countries as well. He associated himself with the delegate of Argentina to the extent that there was nothing - at least as far as Mexico was concerned - that could interfere with the granting of a waiver extension and underlined the fact that the Council had in the past informal consultations with respect to waivers among the contracting parties .

2.3.11 The representative of **Hungary** approved the motivation of the Swedish delegation for raising the question of requests for extensions of waivers and agreed that discussions on this issue should be held in this Committee. She drew the attention of the Committee to the fact that, very often, the extension of waivers was necessary because the trading partner of the country under waiver did not respect the time limit given in the procedures for making observations and for asking consultations or negotiations. In those cases, the responsibility was common and this should also be reflected in the discussion.

2.3.12 The delegate of **Bolivia** said that her country intended to conform with all the requirements and that the question of the proliferation of requests for waiver extensions was a source of concern to her country as well. She felt that the proposal would bring transparency, especially for the countries that had not yet reached the stage of transposition. She understood that the Nordic countries' proposal was made in all good faith, urging the countries to bring their schedules up-to-date and to inform the contracting parties of the situation, keeping in line with GATT principles and rules. Her opinion was that, to a certain extent, the delegates could influence the Council as to whether a waiver should be granted, extended, or not.

2.3.13 The representative of **El Salvador** considered the Swedish proposal as full of good sense. Her country had not asked for a waiver with respect to the Harmonized System, although it expected to do so very shortly. She however believed, like Argentina and Mexico, that it would be of concern to her delegation if any action taken by the Committee would be running counter to Article XXV of the General Agreement and the competence of the Council to grant waivers. This Committee would have to look closely at this kind of recommendation and ensure that it would be referred to the Council. As suggested by Argentina and supported by Mexico, informal consultations within the Council could be held to look into this question and then pass on the necessary information to the Council.

2.3.14 The representative of **Peru** pointed out that his country had a waiver to facilitate adjustments of the new nomenclature and that his authorities were working very hard on the transposition; he regretted that some contracting parties involved in the Uruguay Round had sent their comments so late that it made it impossible for Peru to finalize the process. He considered the Swedish proposal as being constructive and facilitating transparency. However, his delegation had to associate itself with Mexico to the extent that the proposal might be contrary to the provisions of the General Agreement which assigned fields of competence to the Council and to Committees separately. In his view, informal discussions within the Council might be the best solution.

2.3.15 The representative of **Uruguay** expressed some doubts with respect to the competence of this Committee to deal with waivers under Article XXV:5 of the General Agreement. He was of the view that the suggestion made by Mexico was appropriate.

2.3.16 The representative of **Argentina** pointed out that he had not proposed the creation of any additional body to handle this matter but that decisions by contracting parties on waivers could be preceded by informal consultations with governments in the framework of the Council, since the final decision should be left to the contracting parties who in the Council had the final authority.

2.3.17 The delegate of **Mexico** added that no conclusion should be drawn from the discussion or any recommendation be made as to consultations to be held in any given body. His delegation wished to make it clear that there was an Article XXV:5 in the General Agreement and that it had to be respected. His delegation considered that the waiver questions should be dealt exclusively in the Council of Representatives.

2.3.18 The representative of the **European Communities** stressed the fact that this Committee needed to have the information regarding the implementation of HS schedules and whether the documentation had been provided; this constituted the first two points of every agenda of the Committee meetings. There was no doubt, in his view, that the question of granting waivers in general was the responsibility of the GATT Council.

2.3.19 The representative of **Sweden** was surprised at the discussion that was taking place in the Committee since nobody had questioned the right of the Council to make decisions concerning waivers. He noted with satisfaction that everybody agreed on the question of substance and the importance of obtaining the information needed, and of providing more transparency. In his view, the Committee was faced with a procedural problem. His delegation felt that the Committee on Tariff Concessions was the right forum for this kind of debate and wished that this Committee give the Council the appropriate amount of information upon which it could base its decisions.

2.3.20 The delegate of **Australia**, like Sweden and the European Community, perceived points of agreement and yet noted differences over the mechanism to be applied. If there were elements of the proposal that gave rise to concern over sovereignty, suggestions could be made on how to address those problems. As the Community had pointed out, this Committee needed to have the requested information and the type of consultations envisaged should, in her view, take place in the Committee and not in the Council context.

2.3.21 The delegate of **Argentina** replied that nobody denied the right of the Committee on Tariff Concessions to receive information and that the technical information was there. What the proposal entailed however, was that "extension of the waivers be based on the understanding that the countries involved would give a full detailed report in writing to the Committee of Tariff Concessions and that the Committee should be asked to report back to the Council. This, in his view, meant prejudging the faculties of the Council.

2.3.22 Referring to the elements in the Swedish proposal, the representative of **Canada** understood that what was being contemplated was a factual report on events since the last request for a waiver or the last extension, and what steps had been taken. As mentioned by the Mexican delegate, it could be that the country negotiating with the party having requested the waiver had taken too long to submit its observations and, as a result, the country concerned had been delayed in the process of implementing the Harmonized System. In his view, the Committee was not contemplating a report to the Council indicating whether it approved or disapproved the requests for extension, but a report which would inform the Council that a given country had requested an extension to its waiver, how many extensions had already been granted and what were the reasons; then, it was up to the Council to decide. This kind of process would help everybody and would allow transparency, thus enabling members to keep track of these waivers.

2.3.23 The **Chairman** noted that there was no clear consensus as to the exact procedures to be followed by this Committee, i.e. how should the report be submitted to the Council. It would be necessary to decide what was exactly meant in the document and perhaps some more work might be necessary. However, there seemed to be a consensus for an improvement of the procedures and for the necessity to examine ways and means to resort less frequently to waiver extensions. He suggested to the delegations that had expressed their views on the matter, to submit to him the details as to the type of procedures they envisaged that would be usual in their view and that would improve the final outcome.

The Chairman expressed his willingness to examine, with the assistance of the Secretariat, the proposals received and to convene another meeting once consultations had been carried out. This would give the Committee the opportunity to reflect a little more on what had been said during the meeting which could perhaps lead to the establishment of a better system. Finally, he proposed that comments should reach him directly, or through the Secretariat, by the end of the month.

2.4 Completion of the columns in the HS Schedules already partly certified

2.4.1 The **Chairman** pointed out that only ten out of the twenty-four HS Schedules that had been certified, were complete, i.e. information in all the columns had been transposed. He reminded the Committee that, until complete Schedules were certified, other contracting parties retained the right to challenge the entries in columns 5 to 7 of the Schedules (column 5: Initial Negotiating Rights; column 6: Legal Instrument in which the concession was first incorporated, and column 7: INRs on earlier concessions). He noted that very little progress had been made in this area over the last few years; several countries had submitted - through the rectification and modification procedure - proposals for entries in the various columns of their schedules, but no concrete results had been achieved. He reminded the Committee that, as long as no cut-off date had been fixed for the supply of the relevant information, previous GATT legal instruments would remain valid sources of information.

2.4.2 The representative of **Australia** noted with regret the slow progress achieved in this area and recalled that her delegation had submitted a revised HS loose-leaf schedule for certification in document TAR/215 which included the necessary information in all columns. However, one group of contracting parties had lodged a reservation on this document and had forward some comments. She informed the Committee that her authorities would respond to those comments very shortly. It was her understanding that, within the next few months, her delegation - together with the contracting parties concerned - would be able to resolve those outstanding issues.

2.4.3 Taking into account the present situation and in view of the fact that most of the contracting parties would, at the end of the year, attach to the Uruguay Round Protocol a Schedule of concessions; that under Article II:1(b), other duties and charges would have to be added into a new column; and that all the participants would be faced with massive changes in the Harmonized System nomenclature; the spokesman for the **European Communities** suggested that only thereafter it would be appropriate to "put the house in order" on a whole range of issues. First of all, on the columns, he explained that what was presently in the schedules would become historical or would go to column 7 since, hopefully, most of the participants would bind their duties at lower rates. However, Initial Negotiating Rights in column 7 would need to be addressed and the Committee would have to decide how to express those INRs or ceiling INRs to the extent that where there had been a partial binding (ex heading), it could be decided that the INRs would be granted on the whole concession at the current rate.

2.4.4 The **Chairman** considered these comments positively and requested the members of the Committee to take them into consideration for the future work of the Committee.

2.5 Changes in the Harmonized System which entered into force on 1 January 1992

2.5.1 The **Chairman** reminded the Committee that at the end of 1991, the Council had adopted a text containing the procedures for incorporating changes in the Harmonized System affecting GATT schedules which were contained in document L/6905. The documentation related to those changes should normally have been submitted for circulation to contracting parties before the entry into force of the changes. Such documentation had been received from only eleven members. A collective certification had been prepared and accepted by ten delegations; one delegation still needed to have the changes in its schedule certified. The changes which took place in 1992 did not affect all schedules, but the submission of the required documentation was still expected from several contracting parties.

The Chairman requested the members concerned to inform the Committee of their particular situations. No comments were made.

2.6 Changes in the Harmonized System to be implemented on 1 January 1996 and preparation of documentation

2.6.1 The **Chairman** recalled that at the last meeting of the Committee the representative of the Customs Co-operation Council had informed the Committee that for the past few years the CCC had been undertaking a review of the Harmonized System in order to keep it up-to-date with the changes in technology and patterns in international trade. A sub-committee had prepared a recommendation to the Council of the CCC regarding those changes. The Customs Co-operation Council, at its July 1993 meeting, adopted the changes to be introduced on 1 January 1996. He also said that it was understood that the CCC would prepare, as early as possible, correlation tables between the 1992 and 1996 versions of the Harmonized System. The Chairman pointed out that it was unfortunate that the meeting was being held at the same time as the Harmonized System Committee in Brussels and therefore there was no representative of the CCC present.

2.6.2 In the absence of a representative from the CCC, **Mr. Campeas** of the GATT Secretariat informed the Committee about the work which was being carried out by the CCC in Brussels with a view to implementing the HS changes. The full text of Mr. Campeas' statement has subsequently been circulated to all contracting parties in document TAR/W/89, dated 4 November 1993.

2.6.3 The **Chairman** added that the simplified procedures established in 1991 for the introduction of changes to the Harmonized System were contained in document L/6905 and would serve as the basis for the preparation of the required documentation. He reminded the members of the Committee that the documentation would have to be circulated and the necessary consultations and/or negotiations under Article XXVIII be carried out before the introduction of the changes, i.e. before 1 January 1996.

3. Status of pre-HS schedules

3.1 The **Chairman** explained that for about ten years, between 1980 and 1990, the Secretariat had regularly brought up-to-date a document indicating the status of pre-HS schedules, information which was contained in document TAR/W/23/Rev.21. The last updating of this document was made in October 1990. The Secretariat had considered that it was no longer justified to continue the circulation of this document in view of the lack of progress in trying to certify schedules in a nomenclature other than the Harmonized System. However, this item had been put again on the agenda of the meeting at the request of Australia.

3.2 The representative of **Australia** said that the issue her country wished to raise could also be handled under items 2.1 and 2.2. Referring to the document TAR/W/23 and its successive revisions she regretted that the updating of this document had been discontinued, although document TAR/W/85 (Status of Schedules of Contracting Parties to the GATT) did incorporate residual information on pre-HS schedules which proved relevant and useful for monitoring the situation of those contracting parties in transition. Her delegation suggested combining the information contained in TAR/W/67 series with that contained in TAR/W/85 which could give a reflection of document TAR/W/23 on pre-HS schedules. Her authorities would find it very useful if it could be shown in one document information on objections and reservations and the date of approval for amendments to schedules submitted for certification, rather than the date of annexation to a Protocol, as the present document shows. She was not proposing to bring back the old series but wanted to draw the attention of the Committee that there were some valuable aspects in the way document TAR/W/23 was presented. In her view, consolidated data was useful to be able to keep track of cases where Article XXVIII procedures might be blocked because of reservations and/or objections, particularly amongst one's negotiating partners.

3.3 The delegate of the **European Communities** added that what had just been proposed coincided with his idea of putting the house in order, when the new revised HS schedules would be available, and since on 1 January 1996 there would be complete new HS schedules, this could be the basis for all our future work. This approach might ease some of the work to be done by the countries and the Secretariat.

3.4 The **Chairman** noted the comments made and confirmed that the Secretariat would include, in future, the information requested by Australia.

4. **Other business**

4.1 **Submission of national tariffs**

4.1.1 The **Chairman** reported that since the last meeting of the Committee, as indicated in its annual report to the CONTRACTING PARTIES, the Secretariat had contacted several members that had not submitted their most recent national tariff. Document TAR/W/40/Rev.11 showed some increase in the number of national tariffs received by the Secretariat. He urged those countries that had not yet done so to make every effort to provide the Secretariat with a copy of their most recent tariff.

4.2 **Report of the Committee to the COUNCIL**

4.2.1 The **Chairman** suggested that if the Committee would meet again at the beginning of December, it could also examine the report to the COUNCIL, the draft text of which would be circulated in advance of the meeting. The Chairman reminded the Committee that in order to submit a report to the Council of 17 December, it would be necessary to receive all relevant information on the extension of waivers before 30 November 1993.

4.3 **Date of next meeting**

4.3.1 The **Chairman** pointed out that in view of the discussion which had taken place in the meeting on procedures based on the Swedish proposal, he would convene, in consultation with delegations, another meeting of the Committee in early December.

It was so **decided**.