PROTOCOL TO THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE

The Parties to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (hereinafter referred to as "the Agreement"),

HAVING regard to the Multilateral Trade Negotiations and to the desire expressed by the Trade Negotiations Committee at its meeting of 11 and 12 April 1979 to arrive at a single text of an Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade;

RECOGNIZING that developing countries may have particular problems in applying the Agreement;

CONSIDERING that the provisions of Article 27 of the Agreement relating to amendments have not yet entered into force;

HEREBY:

ARTICLE I

- 1. AGREE to the deletion of the provision of Article 1.2(b)(iv) of the Agreement;
- 2. RECOGNIZE that the five-year delay in the application of the provisions of the Agreement by developing countries provided for in Article 21.1 may, in practice, be insufficient for certain developing countries. In such cases a developing country Party to the Agreement may request before the end of the period referred to in Article 21.1 an extension of such period, it being understood that the Parties to the Agreement will give sympathetic consideration to such a request in cases where the developing country in question can show good cause;
- 3. RECOGNIZE that developing countries which currently value goods on the basis of officially established minimum values may wish to make a reservation to enable them to retain such values on a limited and transitional basis under such terms and conditions as may be agreed to by the Parties to the Agreement;
- 4. RECOGNIZE that developing countries which consider that the reversal of the sequential order at the request of the importer provided for in Article 4 of the Agreement may give rise to real difficulties for them may wish to make a reservation to Article 4 in the following terms:

"The Government of.....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."