

기획조사 04-

**WTO/DDA 무역원활화 논의동향과
향후 전망**

2004.9

KOTRA 통상전략팀

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I. 무역원활화 논의 배경

1. 무역원활화 논의의 필요성

- ☐ 수차례의 다자간 무역협상을 거치면서 세계 교역 자유화가 급진전되면서 세계 교역량은 확대일로

<세계 총교역 현황>

(단위 : 십억불)

	1985	1990	1995	2000	2001	2002
수 출	1,954	3,449	5,162	6,446	6,196	6,424
수 입	2,015	3,550	5,279	6,705	6,466	6,685

자료원 : WTO

- 교역의 성장과 더불어 세계 경제도 성장해 왔으며, 교역이 경제 성장에 미치는 비중은 매우 큰 것으로 분석
- ☐ 세계 교역 환경은 많은 개선을 이루어 왔으나 국경 간 물품교역에 있어 절차상, 행정상의 문제점들이 여전히 존재
 - WTO는 불필요한 서류절차, 투명성의 부족, 절차의 중복 등이 물품의 국경 간 이동에 가장 큰 장애물이 되고 있다고 지적
 - 또한 교역주체들과 행정기관 간의 협조체제 부재, 무역통관절차의 자동화 미비가 원활한 물품교역을 방해하고 있다고 언급
- ☐ UNCTAD는 물품교역상의 통관절차 시 평균 20~30개의 주체들이 관여하고, 약 40가지의 서류가 필요하며, 200여개의 데이터가 요구되고 있다고 추산
- 특히 요구되는 데이터 중 약 30가지는 30번 이상 반복적으로 요구되고 있으며,

- 이들 데이터 중 60~70%는 적어도 한번씩 갱신이 필요한 것임.
- 교역자유화 추세에 의해 각 국의 관세가 낮아지자 통관비용이 기존 관세 수준에 육박하거나 오히려 능가하는 수준으로 증가
 - GATT 8조에서는 통관절차를 진행하는 데 필요한 비용만큼 혹은 그와 유사하게 통관비용을 징수하도록 규정하고 있음.
- 적시공급(Just-In-Time) 기법 등 최근의 비즈니스 추세에 의하면 신속하고도 예측가능하게 해당 물품이 통관절차를 거치는 것이 중요한 사안이 되고 있음.
 - APEC의 조사연구에 따르면, 무역원활화 프로그램은 APEC 역내 GDP 성장률을 0.26%만큼 끌어올려 관세인하의 두 배 효과를 볼 수 있으며, 개도국 내 수입가격이 1~2% 가량 하락하는 효과도 기대할 수 있다고 밝히고 있음.
- 중소기업들은 국제교역 절차상의 어려움이 관세장벽 보다 더 심각하다고 호소
 - 각 행정기관의 관료주의(red tape)는 투명성을 결여시키고, 특히 외국기업들에게 매우 불리하게 적용됨.
 - 중소기업의 경제활동이 전 세계 GDP의 약 60%를 담당하는 측면을 고려할 때 간과할 수 없는 부분임.
- 통관 및 운송절차의 비효율성은 특히 개도국들의 글로벌 경제 편입을 어렵게 만드는 요소
 - 국제 경쟁력 강화 및 외국인투자유치에 매우 불리

□ 무역원활화의 의의

- 무역과 관련한 모든 절차의 비효율과 복잡함을 제거하고 절차, 관행, 인프라의 간소화, 조화, 자동화를 추구
- 거래비용의 감소와 효율성 증대를 통해 교역을 확대할 수 있는 모든 조치 및 행동
- 무역에 관련된 모든 통관 및 행정절차와 직결
 - 관련주체 : 수출입자, 정부, 민간 금융기관, 운송기관, 보험기관
법령과 규제, 행정절차 등

2. 무역원활화 논의 경과

□ 싱가포르 이슈의 태동

- 1996년 싱가포르에서 개최된 제1차 WTO 각료회의에서 작업계획이 마련된 분야로서 투자, 경쟁정책, 정보조달 투명성, 무역원활화 등임.
- 도하 각료회의에서 차후 개최되는 5차 각료회의(칸쿰)가 정하는 협상방식에 따라 협상을 개시하도록 결정
 - 무역원활화 논의를 GATT 10조, 8조, 5조의 내용에 한정
- 그러나 칸쿰 각료회의에서 동 이슈들에 대한 논의는 결렬되었고, 향후 협상은 싱가포르 이슈의 일괄타결 방식을 포기하고 이슈별 타결을 목표로 진행하기로 합의

- EU, 일본 등의 선진국은 싱가포르 이슈의 4개 분야를 모두 논의해야 한다는 입장
- 개도국은 싱가포르 이슈의 규범화에 반대

□ 2004.7월 WTO 일반이사회는 싱가포르 이슈 4개 분야 중 무역원활화 분야만 협상에 포함시키기로 결정

○ 2004.5월 EU는 싱가포르 이슈 중 무역원활화 분야만 의제로 채택하자고 제안

○ 2004.7.31일 WTO 일반이사회 오시마 의장 수정안이 채택되어 DDA 협상 기본골격(July Package)이 채택

- 싱가포르 이슈 중 무역원활화 분야만 의제로 채택
- 무역원활화 협상의 본격적 출범 (2004.8.1)

○ 향후 협상그룹 구성 등의 절차를 거쳐 본격화될 예정

□ 무역원활화 이슈의 논의 어려움

○ 많은 회원국이 동 이슈의 의무이행 상 어려움을 호소하며, 시설, 여건 등과 관련된 내용을 강조

- 특히 개도국(최빈개도국)은 선진국의 기술지원 및 능력배양 프로그램의 실시 없이는 의무이행이 불가능하다고 전제

○ 동 이슈의 상당 부분은 개별 국내 통관처리 시스템과 연관, 자발적인 여건 조성이 강조되고 있음.

□ 우리나라는 통관시스템의 전산화와 현대화를 바탕으로 동 이슈 논의에 매우 적극적인 입장임.

□ 향후 무역원활화 논의는 세계관세기구(WCO)가 운영하는 교토협약의 개정내용을 중심으로 전개될 전망

○ 개정 교토협약의 내용 중 개도국 및 최빈개도국의 의무이행을 경감하는 내용을 중심으로 논의

○ 지금까지의 각국 제안서는 무역원활화 협상의 의의를 담은 추상적인 내용이 대부분

<교토협약 (Kyoto Convention)>

세계 각국의 복잡한 통관절차를 간소화시키고 절차를 규칙화하기 위해 세계관세기구(WCO)의 주도로 채택된 조약으로 1974년 발효.

이후 1999년 개정되었으나, 개정협약의 발효를 위해 필요한 기존 가입국 중 40개국 이상의 승인을 얻지 못한 상태임.

개정 협약의 내용이 회원국들의 의무사항을 다소 강도 높게 규정해 놓은 것이 그 이유로 풀이되고 있으며, 미국, EU 등도 승인 하지 않고 있음.

□ 무역원활화 논의는 WTO 뿐 아니라, WCO, APEC, UN 등의 차원에서 논의되고 있음.

○ 이 밖에 무역과 운송, 금융거래와 관련된 민간단체들의 국제협회도 동 논의에 참여

<APEC 무역원활화 액션 플랜>

APEC 역내 교역활동 비용의 실질적 절감을 통한 무역원활화 기본골격제시를 위해 지난 2002년 채택된 프로그램. 각 분야별 민관협력을 통한 구체적 대안제시를 목표로 하고 있으며, APEC 회원국별 무역원활화를 위한 조치의 유형 및 예시 제시

II. 무역원활화 논의 내용

1. WTO의 무역원활화 협상

□ WTO의 무역원활화 협상은 GATT 10조, GATT 8조, GATT 5조에 근거한 논의가 전개

- GATT 10조 : 규제와 법령 및 절차에 대한 투명성 강조
- GATT 8조 : 수출입과 관련된 절차와 수수료
- GATT 5조 : 통과절차와 환적에 관한 의무
- 이 외에 WTO의 수입허가 협정, 기술장벽 협정, 위생검역 협정, 관세평가 협정, 원산지 협정, 선적전검사 협정 등이 이와 관련됨.
- 논의의 내용은 “무역 절차의 단순화”로 정의

□ 싱가포르 이슈에서 태동하여 도하개발아젠다(DDA) 의제에 포함된 무역원활화 논의는 무역절차의 간소화와 개도국에 대한 기술지원 및 능력배양을 주요 논의점으로 하고 있음.

□ DDA협상 기본골격(July Package)의 무역원활화 합의문 주요 내용

- 협상의 결과는 개도국 우대조항(S&D)의 원칙을 고려
- 개도국 및 최빈개도국의 양허이행을 위한 선진국의 지원이 없거나, 이들 국가가 양허이행 능력이 없는 경우 양허이행은 요구되지 않음.
- 최빈개도국의 양허의무는 자국의 개발 및 재정수준, 행정·제도적 능력수준 등에 맞을 경우에만 해당

- 개도국 및 최빈개도국에 대한 기술지원과 능력배양이 매우 중요함을 인식하고, 동 국가들이 협상에서 최대한의 이익을 얻을 수 있도록 지원과 준비가 요구됨.
- 개도국 및 최빈개도국의 무역원활화 이행에 소요되는 비용문제를 협상의 주요 안건으로 고려
- 기술지원과 능력배양을 좀 더 효율적이며 실행 가능한 것이 되게 하고 일관성을 유지하기 위해 다른 국제기구와의 협력의 모색
- 투자, 정부조달, 경쟁 등은 협상 의제에서 제외

□ 개도국 및 최빈개도국에 대한 지원사항을 최대한 강조

- 개도국 및 최빈개도국에 대한 기술지원, 능력배양 등에 있어 선진국의 역할 명시
 - 동 지원이 없거나 의무이행 능력이 없을 경우 의무이행 면제
- 세계은행 등 국제기구와의 협력을 통해 효율적 실천통로 마련

□ 선진국과 개도국의 쟁점사항 중 하나였던 분쟁해결제도의 적용 문제는 이번 합의문에 언급되지 않음.

- 선진국은 당초 의무 불이행에 따른 제재를 분쟁해결제도로 해결할 것을 제안
- 개도국은 동 분야 논의에 분쟁해결을 포함할 경우 너무 “강한” 의무가 부과된다고 반대
- 향후 동 협상의 대립 쟁점사항 중 하나가 될 전망

2. GATT 10조 : 무역규정의 공포 및 시행

□ GATT 10조는 투명성, 예측가능성, 정보에의 접근가능성을 규정

- 규제와 법령, 절차에 대한 투명성을 규정하고 있으며, 통관절차에서 피해를 입은 수출입업자가 이의를 제기하고 상소할 수 있는 절차를 명시
- 무역관련 법령, 규정, 사법적 결정, 행정조치 등을 공개
 - 투명성을 확보하여 예측가능성을 제고
 - 무역규정을 공개하는 채널 마련
- 상기 무역규정이 발표되기 전에 집행되는 것을 금지
 - 규정 집행의 합리적인 과도기간을 설정하여 충분한 사전준비 기간 부여
- 규제, 법령, 절차 및 행정조치가 공정하고 합리적인 방법으로 집행되고, 이를 보장하기 위해 통관절차에 대한 검토 및 상소절차를 운영

3. GATT 8조 : 수출입 관련 수수료 및 절차

□ 통관 수수료의 투명성 확보 및 수출입 절차의 간소화 규정

- 수출입 관세 및 내국세 이외에 수출입 절차와 관련된 수수료는 실제 소요비용과 유사하여야 하며, 국내산업 보호나 재정보완의 목적으로 이용되어서는 안 됨.
- 여타 회원국의 요청이 있는 경우 국내 관련 법령과 규제를 검토해야 하는 의무가 있음.

○ 고의성이 없는 실수 및 경미한 절차 및 규제의 위반사항에 대해 엄한 징벌이나 벌금을 징수할 수 없음.

- 구비서류의 누락 또는 오기 사항으로서 쉽게 정정할 수 있는 경우는 단순한 경고사항에 속함.

□ 수출입 절차 및 관련 수수료의 간소화의 중요성에 대해 인식

○ 그러나 회원국들의 수출입 절차 및 수수료의 간소화 의무사항은 명시되어 있지 않음.

4. GATT 5조 : 통과와 자유

□ 운송수단의 종류 및 국적에 따른 차별금지, 형식적 절차 간소화, 합리적 수수료 적용, 투명성 증진 등을 내용으로 함.

○ 환적, 입고, 하역, 운송방법의 변경 등을 불문하고, 해당 회원국의 국경 밖에서 물품 운송이 시작되어 동 회원국의 국경 밖에서 끝나는 과정 중 일부에 해당할 때는 “통과운송”으로 간주

○ 운송수단의 국적, 원산지, 출발지, 입국지, 출국지 등에 관계없이 차별대우 금지

○ 통과화물은 세관시설을 통과해야 하지만 불필요하게 통관절차가 지연되거나 제한되는 행위는 금지되며, 행정적인 용도로 부과되는 수수료만 부과

○ 목적지까지 직접 운송되는 화물보다 통과화물에 대한 불리한 대우 금지 (최혜국 대우)

Ⅲ. 주요국의 입장

1. 콜로라도 그룹

- ☐ 무역원활화 의제의 WTO 규범을 지지하는 그룹으로 한국, 미국, EC, 일본, 캐나다, 호주, 뉴질랜드, 스위스, 노르웨이, 헝가리, 칠레, 홍콩, 싱가포르, 코스타리카 등으로 구성됨.
- WTO의 관련 조항 GATT 10, 8, 5조 및 투명성, 간소화, 무차별 원칙의 규범화를 적극 주장
- 개도국의 참여를 이끌어 낼 수 있는 기술지원, 능력배양을 제안

2. 미국

- ☐ 무역원활화 협상의 타결을 위해서는 개도국 특별대우, 기술지원 및 능력배양에 대한 논의가 이루어져야 할 것임.
- ☐ 무역원활화 협상의 목표가 달성되면 세계 교역의 성장이 안정적으로 지속됨은 물론 투자유치, 제조업 발전에도 많은 기여할 하게 될 것으로 기대
- 특히 무역원활화의 규범화는 개도국간 교역 증진에 촉매제 역할을 하게 된다고 강조
- ☐ 기술지원, 능력배양 등 선진국의 개도국 지원사항은 각 개도국의 상황과 요구수준이 상이함으로 인해 비현실적이거나 모호한 문제로 남게 될 가능성 상존
- 기술지원과 능력배양이 통합된 개도국 지원의 3가지 접근법 제시

1) 과도기간에 대한 광범위한 접근

- 개도국의 국내 환경 및 수준이 각기 다르다는 점을 감안, 과도기간을 상황에 맞게 차별적으로 설정
 - 일률적인 과도기간 설정은 개도국에 부담 가중
 - 무역원활화 협정에 동 내용을 포함
- 기술지원 프로그램을 각 개도국의 특수한 경제발전 수준과 필요사항에 맞춘 패키지로 개발 가능
- 단, 개별적 과도기 설정을 WTO의 어떤 협정을 근거로 할 것인가, 동 내용을 협상에 어떤 방식으로 포함할 것인가에 대해서는 논의 필요

2) 기술지원 검토 및 조화 매커니즘(Coordination Mechanism)

- 대개도국 기술지원의 주요 쟁점은 제공자간의 역할 조화와 구체적인 성과를 도출하기 위한 지원 방식
 - 기술 지원국인 WTO 회원국과 관련 국제기구 간의 역할 분담
 - 기술지원 및 능력배양 지원 접근논의의 매커니즘 필요
- 논의되어야 할 사항
 - 기술지원 프로그램의 모니터링 및 이행의 감시
 - 협상결과의 이행 여부를 관리하는 '조정위원회' 설치
 - 지원사항의 검토 매커니즘
 - 민간부문의 지식 및 전문가 활용 방안

(3) 이행의 강화

- WTO 분쟁해결제도와 유사한 의무이행 강화방안 마련
 - 개개 회원국의 능력 및 무역원활화 협상의 취지에 맞는 고유의 협의 및 중재 제도 마련

3. EC

□ GATT 10조 관련

- 관련 법령, 규제, 행정조치 등 정보는 발간되어야 하며 전자적 형태를 포함한 공식 미디어 매체를 통해 쉽게 접근 가능해야 함.
 - 세관 및 정부 관련기관의 관리 계획 포함
 - 비차별 원칙 적용
 - 사전 판정의 정보 역시 공개 대상이어야 하며 영업비밀 등의 유지 보장 (품목분류, 원산지 판정 등)
 - 단순화, 접근가능성 제고
 - 정보 발간 등에 관한 문의처, 담당기관 등을 WTO에 통보
- 수출입에 영향을 미치는 새로운 규제 및 조치 도입 이전 이해 당사자간 사전 협의 체제운영 및 적절한 과도기간 도입
 - 새로운 법령 및 규제의 도입은 합리적인 동기가 부여되어야 함.
- 항의절차의 소요기간 및 조건 등은 이용하기 쉽도록 공개되어야 하며, 수출과 수입, 또한 통과절차에도 적용되어야 함.
 - 항의절차가 진행 중인 물품의 원활한 인도 보장

□ GATT 8조 관련

○ GATT 8조의 명확화 및 개선 필요

- 수출입과 관련된 통관절차와 세관 및 정부가 부과하는 수수료를 협정의 대상으로 함.
- 비차별 원칙, 투명성, 예측 가능성 강조
- 무역을 제한하는 불필요한 절차의 도입 금지
- 더 이상 불필요하거나 효과가 없는 절차의 즉각 폐지
- 국제표준 및 기준의 도입 의무화

○ 통관 수수료 도입의 예측 가능성 확보

- 부과대상은 해당물품에 제공되는 서비스에 한정하며, 서비스에 소요되는 비용과 유사
- 통관수수료의 종가세 개념 도입 금지
- 해당 물품의 수출입과 관련 없는 행정 및 운영절차와 관련된 수수료 부과 금지

○ 과도하고 비표준화된 서류 및 데이터의 요구는 금지되며, 요구 서류와 데이터는 최소화 (WCO 데이터 세트 활용)

○ 기타 통관절차의 간소화 및 현대화

- 국내 관세법 통일
- 1 세관기관 당 1회 절차
- Kyoto Convention 활용 : 통관 행정의 현대화 및 통관시간의 표준화 가능
- 간소화된 물품인도 및 통관 절차 도입
- 관련 관청의 한 장소 집중
- 통관의 자동화 추진

- 운송수단의 종류, 관세 브로커 허가 등에서 비차별 원칙 적용
- 인가된 무역업자(authorised traders) 제도 도입
 - 일정한 요건을 갖춘 무역업자에게는 보다 간소화된 특혜 무역절차를 부여

□ GATT 5조 관련사항

- 비차별 원칙 적용사항
 - 운송수단의 종류에 관계 없이 통과와 자유가 허용되어야 함.
 - 개별 운송업자에 대한 비차별
 - 통과화물의 종류에 대한 비차별 (회원국이 합의한 리스트에 등재되는 일부 민감품목 제외)
- 요구 서류/정보 및 통과를 위한 통관절차 간소화
 - 국제 표준 도입 제정
 - 법적 조치에 필요한 최소의 서류 요구 및 절차 적용
 - 수입절차에 비해 덜 복잡한 통관절차
- 통과화물 수수료 및 안전
 - 수수료 범위의 명확화 및 합리화
 - 안전관리의 수준 제정
 - 예치금 제도 도입

- 개도국의 능력배양과 이에 따른 기술지원은 협상의 전 과정에서 중요하게 논의되어야 할 것임.

○ 능력배양 지원사항

- 규제의 개정
- 무역담당, 세관시설의 공무원에 대한 교육
- 자동화 시스템 도입
- 국제규범의 적극적 수용
- 항구시설 및 화물 처리시설의 개선

□ 규범과 기술지원의 관계

○ 무역원활화 규범의 이행을 위해 기술지원이 필수적이듯이 기술지원이 이루어지기 위해서는 규범의 기본틀 마련이 전제

- 의무이행의 정치적 노력 (각국 정부의 관심과 지원 필요)
- 지원사항 및 용도에 대한 상호 신뢰 구축
- 지원 목표와 성과의 명확화

□ 투명성 확보 및 기술지원의 조화

○ 기술지원 프로그램이 개별적 영역에 국한되는 경향

- 무역절차 및 수단의 전반적인 개선을 위한 시각에서 조명 필요
- 장기적 관점에서 하드웨어와 소프트웨어를 구분 필수

○ 각 분야별 지원 프로그램 간 정보교환

- 자원과 노력낭비 방지

○ 글로벌 스탠더드와 규범의 도입

- 지원방식과 관리의 조화 도모

□ 기술지원 및 능력배양 강화를 위한 WTO의 노력

○ 관련 국제기구 및 민간부문과의 협력

○ 무역원활화 규범의 범위 및 내용의 정의

- 능력배양의 수요 분석
- 능력배양 프로그램에서의 선진국의 역할
- 비회원국들의 의무이행을 위한 대체 매커니즘 개발

○ 무역원활화 협정 규정상의 기술지원 의무이행을 위한 필수 요소

- 진행되고 있는 기술지원 프로그램에 대한 정보 공유
- 기술지원 수요의 정확한 파악
- 세계은행, IMF, UNCTAD 등 관련 국제기구의 의무사항 협정에 포함
- 이행된 지원사항에 대한 모니터링과 평가

4. 일본

□ GATT 10조 관련

○ 무역관 법령, 규제, 사법적 판단, 행정조치 등의 신속한 발간

- 투명성, 예측가능성, 접근의 용이성 확보
- 정보발간 창구의 단일화
- 정보 발간매체를 WTO에 통보

○ 행정조치 가이드라인 설정을 통해 자의적 조치도입으로 인한 무역주체의 피해를 최소화

- 사전판정제도를 통해 투명성과 예측가능성 제고
- 항의절차 관련 법령 및 규제 정비, 시스템 마련 필요

□ Three Pillar Approach

(1) 액션 프로그램

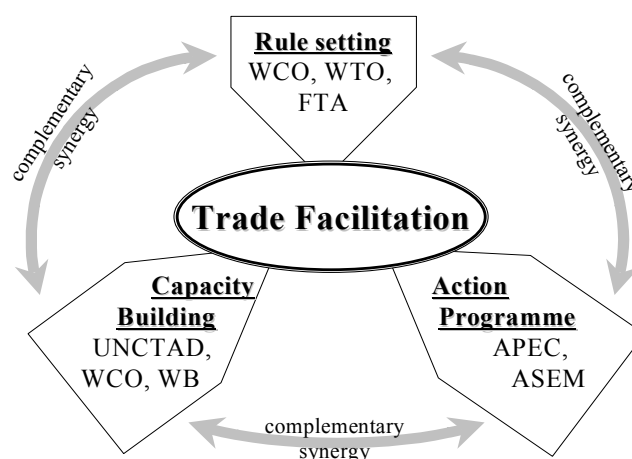
- 비구속적으로 각 참가주체가 이상적인 목표 설정
 - 필요에 의해 자유롭게 도입, 수정 및 폐기

(2) 능력배양

- 기술지원을 비롯한 각종 지원 프로그램
 - 벤치마킹 대상이나 동기 부여 필요

(3) 규범 제정

- 법적 안정성 및 예측가능성 부여



자료원 : WTO

□ 상호보완성과 시너지

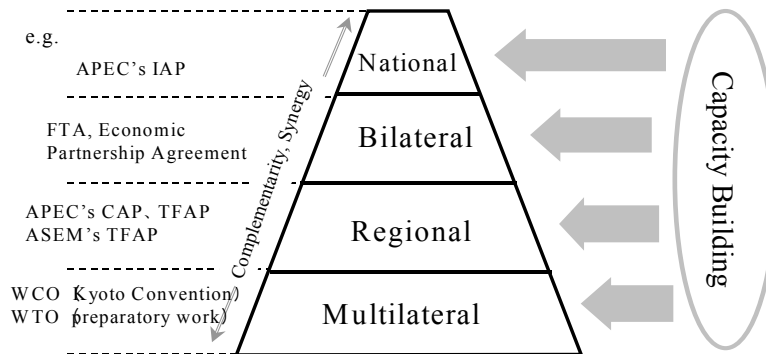
- 상기 세 가지 축은 서로 상호보완성을 갖추어 시너지 효과를 발휘할 수 있을 것으로 기대
 - 액션 프로그램의 목표는 규범으로 제정하여 강제성과 예측가능성을 부여
 - 목표를 설정하고 그에 따른 규범을 고찰할 수 있는 능력배양
- APEC, UNCTAD 등 관련 국제기구의 전문성 활용방안 강구

□ 분야별 접근과 수평적 접근

- WCO, UN/ECE 등이 다루는 분야별 전문적 규범에 WTO 차원의 글로벌 규정을 도입하도록 노력
 - WTO는 각 분야별로 전문화된 표준과 규범들의 단일창구로 기능
 - WTO의 무역원활화 논의가 단순히 무역절차의 개선으로 한정되어서는 안됨.

□ 지역적 논의와 다자적 논의

- 최근 지역무역협정의 증가 추세 속에 양자간 자유무역협정 등에서 무역원활화 이슈의 논의가 활발
- 이 밖에 APEC, ASEM 등 지역협력체 차원에서도 동 논의가 심도 있게 이루어지고 있음.
- 무역원활화의 다자간 논의는 FTA 등 지역적 논의에 범세계적 규범 도입을 주도하고 지역적 논의에서는 광범위한 다자간 논의에 필요한 구체적 경험사례 등을 제공하는 상호보완관계 가능



자료원 : WTO

5. 한국

□ GATT 10조 관련

- 무역관련 법령, 규제, 사법적 판단, 행정조치 등은 접근이 용이한 각종 수단에 의해 발간되어야 함.
 - 공개대상 정보에는 사전판정도 포함
 - 개도국을 위한 번역 서비스 고려
 - 전자매체의 구축을 위한 개도국 지원 프로그램 고려
- 정보발간 매체를 WTO에 통보
 - 각 조치들을 WTO 공식언어로 통보
- 제도 도입 전 사전 과도기간 설정
 - 본격 도입 전 관련 당사자간 사전 협의 제도 운영

○ 항의절차 운영

○ 단일정보창구 제도 : Single National Focal Point (SNFB)

- 수출입절차와 관련된 문의 및 정보처리 단일창구
- 접점을 단일화하는 내용의 통관절차 상의 단일창구접근(Single Window Access)와는 구분
- 각 무역주체들의 비용절감 효과

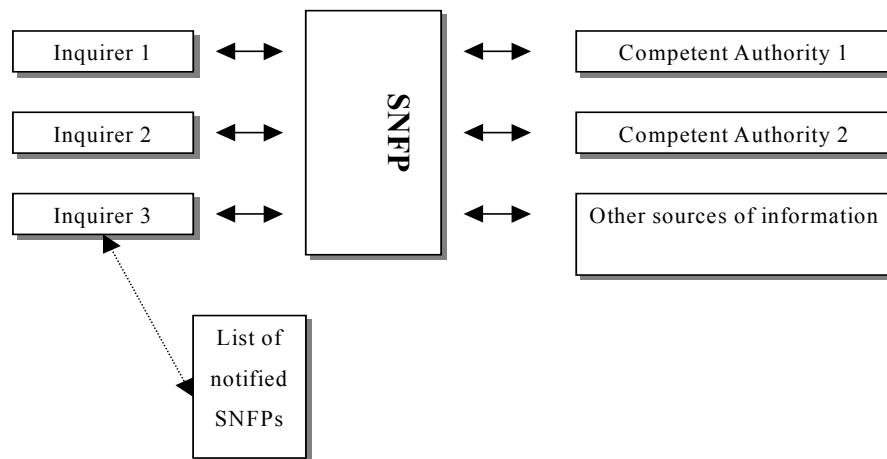


Figure 1 : Function of SNFP

자료원 : WTO

□ GATT 8조 관련

- 법적 하자가 없는 한 일반적으로 활용가능한 정보 및 복사본 이용 가능
- 도착이전 처리, 사후 검사, 리스크 관리 운용
- 비차별(최혜국 대우), 투명성 및 예측가능성 강화, 단순화, 합리화
- EDI, IT 인프라 확충 등을 통한 단일창구체제

- 국제표준의 의무적용, 단순화 및 현대화 노력

☐ GATT 5조 관련

- 국제협력

- 회원국 세관당국 간 협력의 법제화
- 통과화물에 대한 정책의 조화
- 정보의 공유

- 단순화

- 요구서류 및 검사항목의 단순화

- 표준화

- 요구되는 데이터의 통일
- 전자 통관절차 시스템 구축

- 투명성

- 수수료 및 각종 요금 통보 의무

☐ 캐나다, 콜롬비아, 코스타리카, 홍콩, 일본, 스위스 등과 입장 공조

☐ 협상의 범위

- GATT 5조, 8조, 10조와 관련된 사항의 명확화 및 개선

- 수출입과 관련된 통과, 수수료, 공표 등에 관한 사항

- 정보의 공표 및 이용가능성, 합의체제, 검토 및 이의제기 절차, 서류절차, 통관절차, 국경 세관시설 간 협력, 통과 절차, 비차별 등이 협상 논의의 대상

☐ 개도국 특별대우(S&D)

- 이행능력의 강화
- 각 회원국 상황에 맞는 차별적 솔루션 제공

☐ 기술지원과 능력배양

- 세계은행 등과 연계, 협상결과 이행의 효율성 제고 방안 강구
- WTO 회원국의 각기 다른 경제상황을 고려할 때 유관 국제기구의 개발자금 등을 활용

6. 기타 개도국

- ☐ ACP 그룹, 방글라데시, 인도, 인도네시아, 말레이시아, 스리랑카, 필리핀 등은 공동 제안서를 통해 무역원활화 이슈의 규범화가 동 국가들의 경제여건 상 매우 부담스러운 상황임을 언급

- 무역원활화 협정의 규범화는 개도국의 국내 인프라 확충, 인력개발 등이 의무로 부과되는 것을 의미

- 선진국의 기술지원이 전제되지 않는 한 개도국의 의무이행은 강제될 수 없다는 입장을 강조

IV. 향후 논의 전개

- 도하 각료회의에서 협상의제로 채택된 무역원활화 논의는 지난 7월 일반이사회의 협상 기본골격(July Package) 합의에 힘입어 빠르게 진행될 전망
- 논의의 내용이 각 회원국의 정치적 민감사안이나 산업구조조정이 수반되는 사안 보다는 국내 일부 분야의 체제정비에 국한되어 있어 논의의 진전이 쉽게 이루어질 가능성 점증
 - 특히 무역원활화가 개도국 경제발전에 도움이 되고 실질적 시장 개방효과가 높다는 점을 강조하면 협상의 의의에 대한 공감대가 넓어질 수 있음.
- 그러나 개도국의 의무이행을 위한 기술지원과 능력배양은 선진국의 자발적 혹은 의무적 지원을 통해 가능한 만큼 이 부분의 역할 분담과 규범화 수위가 쟁점을 이룰 전망
- APEC 등 지역협력체 차원의 무역원활화 논의가 WTO 다자간 논의를 진전시키는 동력으로 작용
- 미국, 일본, 한국 등 주요 회원국이 이미 진행하고 있는 APEC의 무역원활화 논의가 WTO에서 발전되는 구조 가능
- 우리나라는 선진화된 전자무역 시스템을 바탕으로 동 협상 논의에서 선도적 역할 수행
- 대개도국 전자무역 기반구축 지원을 토대로 관련 산업의 해외시장 진출 도모

별 첨 1 : GATT 10조, 8조, 5조

Article X

Publication and Administration of Trade Regulations

1. Laws, regulations, judicial decisions and administrative rulings of general application, made effective by any contracting party, pertaining to the classification or the valuation of products for customs purposes, or to rates of duty, taxes or other charges, or to requirements, restrictions or prohibitions on imports or exports or on the transfer of payments therefor, or affecting their sale, distribution, transportation, insurance, warehousing inspection, exhibition, processing, mixing or other use, shall be published promptly in such a manner as to enable governments and traders to become acquainted with them. Agreements affecting international trade policy which are in force between the government or a governmental agency of any contracting party and the government or governmental agency of any other contracting party shall also be published. The provisions of this paragraph shall not require any contracting party to disclose confidential information which would impede law enforcement or otherwise be contrary to the public interest or would prejudice the legitimate commercial interests of particular enterprises, public or private.

2. No measure of general application taken by any contracting party effecting an advance in a rate of duty or other charge on imports under an established and uniform practice, or imposing a new or more burdensome requirement, restriction or prohibition on imports, or on the transfer of payments therefor, shall be enforced before such measure has been officially published.

3. (a) Each contracting party shall administer in a uniform, impartial and reasonable manner all its laws, regulations, decisions and rulings of the kind described in paragraph 1 of this Article.

(b) Each contracting party shall maintain, or institute as soon as practicable, judicial, arbitral or administrative tribunals or procedures for the purpose, *inter alia*, of the prompt review and correction of administrative action relating to customs matters. Such tribunals or procedures shall be independent of the agencies entrusted with administrative enforcement and their decisions shall be implemented by, and shall govern the practice of, such agencies unless an appeal is lodged with a court or tribunal of superior jurisdiction within the time prescribed for appeals to be lodged by importers; *Provided* that the central administration

of such agency may take steps to obtain a review of the matter in another proceeding if there is good cause to believe that the decision is inconsistent with established principles of law or the actual facts.

(c) The provisions of subparagraph (b) of this paragraph shall not require the elimination or substitution of procedures in force in the territory of a contracting party on the date of this Agreement which in fact provide for an objective and impartial review of administrative action even though such procedures are not fully or formally independent of the agencies entrusted with administrative enforcement. Any contracting party employing such procedures shall, upon request, furnish the CONTRACTING PARTIES with full information thereon in order that they may determine whether such procedures conform to the requirements of this subparagraph.

Article VIII

*Fees and Formalities connected with Importation and Exportation**

1. (a) All fees and charges of whatever character (other than import and export duties and other than taxes within the purview of Article III) imposed by contracting parties on or in connection with importation or exportation shall be limited in amount to the approximate cost of services rendered and shall not represent an indirect protection to domestic products or a taxation of imports or exports for fiscal purposes.

(b) The contracting parties recognize the need for reducing the number and diversity of fees and charges referred to in subparagraph (a).

(c) The contracting parties also recognize the need for minimizing the incidence and complexity of import and export formalities and for decreasing and simplifying import and export documentation requirements.*

2. A contracting party shall, upon request by another contracting party or by the CONTRACTING PARTIES, review the operation of its laws and regulations in the light of the provisions of this Article.

3. No contracting party shall impose substantial penalties for minor breaches of customs regulations or procedural requirements. In particular, no penalty in respect of any omission or mistake in customs documentation which is easily rectifiable and obviously made without

fraudulent intent or gross negligence shall be greater than necessary to serve merely as a warning.

4. The provisions of this Article shall extend to fees, charges, formalities and requirements imposed by governmental authorities in connection with importation and exportation, including those relating to:

- (a) consular transactions, such as consular invoices and certificates;
- (b) quantitative restrictions;
- (c) licensing;
- (d) exchange control;
- (e) statistical services;
- (f) documents, documentation and certification;
- (g) analysis and inspection; and
- (h) quarantine, sanitation and fumigation.

Article V

Freedom of Transit

1. Goods (including baggage), and also vessels and other means of transport, shall be deemed to be in transit across the territory of a contracting party when the passage across such territory, with or without trans-shipment, warehousing, breaking bulk, or change in the mode of transport, is only a portion of a complete journey beginning and terminating beyond the frontier of the contracting party across whose territory the traffic passes. Traffic of this nature is termed in this article "traffic in transit".

2. There shall be freedom of transit through the territory of each contracting party, via the routes most convenient for international transit, for traffic in transit to or from the territory of other contracting parties. No distinction shall be made which is based on the flag of vessels, the place of origin, departure, entry, exit or destination, or on any circumstances relating to the ownership of goods, of vessels or of other means of transport.

3. Any contracting party may require that traffic in transit through its territory be entered at the proper custom house, but, except in cases of failure to comply with applicable customs laws and regulations, such traffic coming from or going to the territory of other contracting parties shall not be subject to any unnecessary delays or restrictions and shall be exempt from

customs duties and from all transit duties or other charges imposed in respect of transit, except charges for transportation or those commensurate with administrative expenses entailed by transit or with the cost of services rendered.

4. All charges and regulations imposed by contracting parties on traffic in transit to or from the territories of other contracting parties shall be reasonable, having regard to the conditions of the traffic.

5. With respect to all charges, regulations and formalities in connection with transit, each contracting party shall accord to traffic in transit to or from the territory of any other contracting party treatment no less favourable than the treatment accorded to traffic in transit to or from any third country.*

6. Each contracting party shall accord to products which have been in transit through the territory of any other contracting party treatment no less favourable than that which would have been accorded to such products had they been transported from their place of origin to their destination without going through the territory of such other contracting party. Any contracting party shall, however, be free to maintain its requirements of direct consignment existing on the date of this Agreement, in respect of any goods in regard to which such direct consignment is a requisite condition of eligibility for entry of the goods at preferential rates of duty or has relation to the contracting party's prescribed method of valuation for duty purposes.

7. The provisions of this Article shall not apply to the operation of aircraft in transit, but shall apply to air transit of goods (including baggage).

별 첨 2. DDA협상 기본골격 합의문 (July Package)

Doha Work Programme

Decision Adopted by the General Council on 1 August 2004

1. The General Council reaffirms the Ministerial Declarations and Decisions adopted at Doha and the full commitment of all Members to give effect to them. The Council emphasizes Members' resolve to complete the Doha Work Programme fully and to conclude successfully the negotiations launched at Doha. Taking into account the Ministerial Statement adopted at Cancun on 142003, and the statements by the Council Chairman and the Director-General at the Council meeting of 15-16the Council takes note of the report by the Chairman of the Trade Negotiations Committee (TNC) and agrees to take action as follows:

a. Agriculture: the General Council adopts the framework set out in AnnexA to this document.

b. Cotton: the General Council reaffirms the importance of the Sectoral Initiative on Cotton and takes note of the parameters set out in Annex A within which the trade-related aspects of this issue will be pursued in the agriculture negotiations. The General Council also attaches importance to the development aspects of the Cotton Initiative and wishes to stress the complementarity between the trade and development aspects. The Council takes note of the recent Workshop on Cotton in Cotonou on 23-24 March 2004 organized by the WTO Secretariat, and other bilateral and multilateral efforts to make progress on the development assistance aspects and instructs the Secretariat to continue to work with the development community and to provide the Council with periodic reports on relevant developments.

Members should work on related issues of development multilaterally with the international financial institutions, continue their bilateral programmes, and all developed countries are urged to participate. In this regard, the General Council instructs the Director General to consult with the relevant international organizations, including the Bretton Woods Institutions, the Food and Agriculture Organization and the International Trade Centre to direct effectively existing programmes and any additional resources towards development of the economies where cotton has vital importance.

c. Non-agricultural Market Access: the General Council adopts the framework set out in Annex to this document.

d. Development:

Principles: development concerns form an integral part of the Doha Ministerial Declaration. The General Council rededicates and recommits Members to fulfilling the development dimension of the Doha Development Agenda, which places the needs and interests of developing and least-developed countries at the heart of the Doha Work Programme. The Council reiterates the important role that enhanced market access, balanced rules, and well targeted, sustainably financed technical assistance and capacity building programmes can play in the economic development of these countries.

Special and Differential Treatment: the General Council reaffirms that provisions for special and differential (S&D) treatment are an integral part of the WTO Agreements. The Council recalls Ministers' decision in Doha to review all S&D treatment provisions with a view to strengthening them and making them more precise, effective and operational. The Council recognizes the progress that has been made so far. The Council instructs the Committee on Trade and Development in Special Session to expeditiously complete the review of all the outstanding Agreement-specific proposals and report to the General Council, with clear recommendations for a decision, by July 2005. The Council further instructs the Committee, within the parameters of the Doha mandate, to address all other outstanding work, including on the cross-cutting issues, the monitoring mechanism and the incorporation of S&D treatment into the architecture of WTO rules, as referred to in TN/CTD/7 and report, as appropriate, to the General Council.

The Council also instructs all WTO bodies to which proposals in Category II have been referred to expeditiously complete the consideration of these proposals and report to the General Council, with clear recommendations for a decision, as soon as possible and no later than July 2005. In doing so these bodies will ensure that, as far as possible, their meetings do not overlap so as to enable full and effective participation of developing countries in these discussions.

Technical Assistance: the General Council recognizes the progress that has been made since the Doha Ministerial Conference in expanding Trade-Related Technical Assistance (TRTA) to developing countries and low-income countries in transition. In furthering this effort the Council affirms that such countries, and in particular least-developed countries, should be provided with enhanced TRTA and capacity building, to increase their effective participation in the negotiations, to facilitate their implementation of WTO rules, and to enable them to adjust and diversify their economies. In this context the Council welcomes and further encourages the improved coordination with other agencies, including under the

Integrated Framework for TRTA for the LDCs (IF) and the Joint Integrated Technical Assistance Programme (JITAP).

Implementation: concerning implementation-related issues, the General Council reaffirms the mandates Ministers gave in paragraph 12 of the Doha Ministerial Declaration and the Doha Decision on Implementation-Related Issues and Concerns, and renews Members' determination to find appropriate solutions to outstanding issues. The Council instructs the Trade Negotiations Committee, negotiating bodies and other WTO bodies concerned to redouble their efforts to find appropriate solutions as a priority. Without prejudice to the positions of Members, the Council requests the Director-General to continue with his consultative process on all outstanding implementation issues under paragraph 12(b) of the Doha Ministerial Declaration, including on issues related to the extension of the protection of geographical indications provided for in Article 23 of the TRIPS Agreement to products other than wines and spirits, if need be by appointing Chairpersons of concerned WTO bodies as his Friends and/or by holding dedicated consultations. The Director-General shall report to the TNC and the General Council no later than May 2005. The Council shall review progress and take any appropriate action no later than July 2005.

Other Development Issues: in the ongoing market access negotiations, recognising the fundamental principles of the WTO and relevant provisions of GATT 1994, special attention shall be given to the specific trade and development related needs and concerns of developing countries, including capacity constraints. These particular concerns of developing countries, including relating to food security, rural development, livelihood, preferences, commodities and net food imports, as well as prior unilateral liberalisation, should be taken into consideration, as appropriate, in the course of the Agriculture and NAMA negotiations. The trade-related issues identified for the fuller integration of small, vulnerable economies into the multilateral trading system, should also be addressed, without creating a sub-category of Members, as part of a work programme, as mandated in paragraph 35 of the Doha Ministerial Declaration.

Least-Developed Countries: the General Council reaffirms the commitments made at Doha concerning least-developed countries and renews its determination to fulfil these commitments. Members will continue to take due account of the concerns of least-developed countries in the negotiations. The Council confirms that nothing in this Decision shall detract in any way from the special provisions agreed by Members in respect of these countries.

e. Services: the General Council takes note of the report to the TNC by the Special Session of the Council for Trade in Services This report is contained in document TN/S/16. and reaffirms Members' commitment to progress in this area of the negotiations in

line with the Doha mandate. The Council adopts the recommendations agreed by the Special Session, set out in Annex C to this document, on the basis of which further progress in the services negotiations will be pursued. Revised offers should be tabled by May 2005.

f. Other negotiating bodies:

Rules, Trade & Environment and TRIPS: the General Council takes note of the reports to the TNC by the Negotiating Group on Rules and by the Special Sessions of the Committee on Trade and Environment and the TRIPS Council. The reports to the TNC referenced in this paragraph are contained in the following documents: Negotiating Group on Rules - TN/RL/9; Special Session of the Committee on Trade and Environment - TN/TE/9 Special Session of the Council for TRIPS - TN/IP/10. The Council reaffirms Members' commitment to progress in all of these areas of the negotiations in line with the Doha mandates.

Dispute Settlement: the General Council takes note of the report to the TNC by the Special Session of the Dispute Settlement Body. This report is contained in document TN/DS/10. and reaffirms Members' commitment to progress in this area of the negotiations in line with the Doha mandate. The Council adopts the TNC's recommendation that work in the Special Session should continue on the basis set out by the Chairman of that body in his report to the TNC.

g. Trade Facilitation: taking note of the work done on trade facilitation by the Council for Trade in Goods under the mandate in paragraph 27 of the Doha Ministerial Declaration and the work carried out under the auspices of the General Council both prior to the Fifth Ministerial Conference and after its conclusion, the General Council decides by explicit consensus to commence negotiations on the basis of the modalities set out in Annex D to this document.

Relationship between Trade and Investment, Interaction between Trade and Competition Policy and Transparency in Government Procurement: the Council agrees that these issues, mentioned in the Doha Ministerial Declaration in paragraphs 20-22, 23-25 and 26 respectively, will not form part of the Work Programme set out in that Declaration and therefore no work towards negotiations on any of these issues will take place within the WTO during the Doha Round.

h. Other elements of the Work Programme: the General Council reaffirms the high priority Ministers at Doha gave to those elements of the Work Programme which do not involve negotiations. Noting that a number of these issues are of particular interest to developing-country Members, the Council emphasizes its commitment to fulfil the mandates given by Ministers in all these areas. To this end, the General Council and other

relevant bodies shall report in line with their Doha mandates to the Sixth Session of the Ministerial Conference. The moratoria covered by paragraph 11.1 of the Doha Ministerial Decision on Implementation-related Issues and Concerns and paragraph 34 of the Doha Ministerial Declaration are extended up to the Sixth Ministerial Conference.

2. The General Council agrees that this Decision and its Annexes shall not be used in any dispute settlement proceeding under the DSU and shall not be used for interpreting the existing WTO Agreements.

3. The General Council calls on all Members to redouble their efforts towards the conclusion of a balanced overall outcome of the Doha Development Agenda in fulfilment of the commitments Ministers took at Doha. The Council agrees to continue the negotiations launched at Doha beyond the timeframe set out in paragraph 45 of the Doha Declaration, leading to the Sixth Session of the Ministerial Conference. Recalling its decision of 21 October 2003 to accept the generous offer of the Government of Hong Kong, China to host the Sixth Session, the Council further agrees that this Session will be held in December 2005.

Annex A

Framework for Establishing Modalities in Agriculture

1. The starting point for the current phase of the agriculture negotiations has been the mandate set out in Paragraph 13 of the Doha Ministerial Declaration. This in turn built on the long-term objective of the Agreement on Agriculture to establish a fair and market-oriented trading system through a programme of fundamental reform. The elements below offer the additional precision required at this stage of the negotiations and thus the basis for the negotiations of full modalities in the next phase. The level of ambition set by the Doha mandate will continue to be the basis for the negotiations on agriculture.

2. The final balance will be found only at the conclusion of these subsequent negotiations and within the Single Undertaking. To achieve this balance, the modalities to be developed will need to incorporate operationally effective and meaningful provisions for

special and differential treatment for developing country Members. Agriculture is of critical importance to the economic development of developing country Members and they must be able to pursue agricultural policies that are supportive of their development goals, poverty reduction strategies, food security and livelihood concerns. Non-trade concerns, as referred to in Paragraph 13 of the Doha Declaration, will be taken into account.

3. The reforms in all three pillars form an interconnected whole and must be approached in a balanced and equitable manner.

4. The General Council recognizes the importance of cotton for a certain number of countries and its vital importance for developing countries, especially LDCs. It will be addressed ambitiously, expeditiously, and specifically, within the agriculture negotiations. The provisions of this framework provide a basis for this approach, as does the sectoral initiative on cotton. The Special Session of the Committee on Agriculture shall ensure appropriate prioritization of the cotton issue independently from other sectoral initiatives. A subcommittee on cotton will meet periodically and report to the Special Session of the Committee on Agriculture to review progress. Work shall encompass all trade-distorting policies affecting the sector in all three pillars of market access, domestic support, and export competition, as specified in the Doha text and this Framework text.

5. Coherence between trade and development aspects of the cotton issue will be pursued as set out in paragraph 1.b of the text to which this Framework is annexed.

DOMESTIC SUPPORT

6. The Doha Ministerial Declaration calls for "substantial reductions in trade-distorting domestic support". With a view to achieving these substantial reductions, the negotiations in this pillar will ensure the following:

Special and differential treatment remains an integral component of domestic support. Modalities to be developed will include longer implementation periods and lower reduction coefficients for all types of trade-distorting domestic support and continued access to the provisions under Article 6.2.

There will be a strong element of harmonisation in the reductions made by developed Members. Specifically, higher levels of permitted trade-distorting domestic support will be subject to deeper cuts.

Each such Member will make a substantial reduction in the overall level of its trade-distorting support from bound levels.

As well as this overall commitment, Final Bound Total AMS and permitted *de minimis* levels will be subject to substantial reductions and, in the case of the Blue Box, will be capped as specified in paragraph 15 in order to ensure results that are coherent with the long-term reform objective. Any clarification or development of rules and conditions to govern trade distorting support will take this into account.

Overall Reduction: A Tiered Formula

7. The overall base level of all trade-distorting domestic support, as measured by the Final Bound Total AMS plus permitted *de minimis* level and the level agreed in paragraph 8 below for Blue Box payments, will be reduced according to a tiered formula. Under this formula, Members having higher levels of trade-distorting domestic support will make greater overall reductions in order to achieve a harmonizing result. As the first instalment of the overall cut, in the first year and throughout the implementation period, the sum of all trade-distorting support will not exceed 80 per cent of the sum of Final Bound Total AMS plus permitted *de minimis* plus the Blue Box at the level determined in paragraph 15.

8. The following parameters will guide the further negotiation of this tiered formula:

This commitment will apply as a minimum overall commitment. It will not be applied as a ceiling on reductions of overall trade-distorting domestic support, should the separate and complementary formulae to be developed for Total AMS, *de minimis* and Blue Box payments imply, when taken together, a deeper cut in overall trade-distorting domestic support for an individual Member.

The base for measuring the Blue Box component will be the higher of existing Blue Box payments during a recent representative period to be agreed and the cap established in paragraph 15 below.

Final Bound Total AMS: A Tiered Formula

9. To achieve reductions with a harmonizing effect:

Final Bound Total AMS will be reduced substantially, using a tiered approach.

Members having higher Total AMS will make greater reductions.

To prevent circumvention of the objective of the Agreement through transfers of unchanged domestic support between different support categories, product-specific AMSs will be capped at their respective average levels according to a methodology to be agreed.

Substantial reductions in Final Bound Total AMS will result in reductions of some product-specific support.

10. Members may make greater than formula reductions in order to achieve the required level of cut in overall trade-distorting domestic support.

De Minimis

11. Reductions in *de minimis* will be negotiated taking into account the principle of special and differential treatment. Developing countries that allocate almost all *de minimis* support for subsistence and resource-poor farmers will be exempt.

12. Members may make greater than formula reductions in order to achieve the required level of cut in overall trade-distorting domestic support.

Blue Box

13. Members recognize the role of the Blue Box in promoting agricultural reforms. In this light, Article 6.5 will be reviewed so that Members may have recourse to the following measures:

Direct payments under production-limiting programmes if:

- such payments are based on fixed and unchanging areas and yields; or
- such payments are made on 85% or less of a fixed and unchanging base level

- of production; or
- livestock payments are made on a fixed and unchanging number of head.

Or

Direct payments that do not require production if:

- such payments are based on fixed and unchanging bases and yields; or
- livestock payments made on a fixed and unchanging number of head; and
- such payments are made on 85% or less of a fixed and unchanging base level of production.

14. The above criteria, along with additional criteria will be negotiated. Any such criteria will ensure that Blue Box payments are less trade-distorting than AMS measures, it being understood that:

Any new criteria would need to take account of the balance of WTO rights and obligations.

Any new criteria to be agreed will not have the perverse effect of undoing ongoing reforms.

15. Blue Box support will not exceed 5% of a Member's average total value of agricultural production during an historical period. The historical period will be established in the negotiations. This ceiling will apply to any actual or potential Blue Box user from the beginning of the implementation period. In cases where a Member has placed an exceptionally large percentage of its trade-distorting support in the Blue Box, some flexibility will be provided on a basis to be agreed to ensure that such a Member is not called upon to make a wholly disproportionate cut.

Green Box

16. Green Box criteria will be reviewed and clarified with a view to ensuring that Green Box measures have no, or at most minimal, trade-distorting effects or effects on production. Such a review and clarification will need to ensure that the basic concepts, principles and effectiveness of the Green Box remain and take due account of non-trade concerns. The improved obligations for monitoring and

surveillance of all new disciplines foreshadowed in paragraph 48 below will be particularly important with respect to the Green Box.

EXPORT COMPETITION

17. The Doha Ministerial Declaration calls for "reduction of, with a view to phasing out, all forms of export subsidies". As an outcome of the negotiations, Members agree to establish detailed modalities ensuring the parallel elimination of all forms of export subsidies and disciplines on all export measures with equivalent effect by a credible end date.

End Point

18. The following will be eliminated by the end date to be agreed:

Export subsidies as scheduled.

Export credits, export credit guarantees or insurance programmes with repayment periods beyond 180 days.

Terms and conditions relating to export credits, export credit guarantees or insurance programmes with repayment periods of 180 days and below which are not in accordance with disciplines to be agreed. These disciplines will cover, *inter alia*, payment of interest, minimum interest rates, minimum premium requirements, and other elements which can constitute subsidies or otherwise distort trade.

Trade distorting practices with respect to exporting STEs including eliminating export subsidies provided to or by them, government financing, and the underwriting of losses. The issue of the future use of monopoly powers will be subject to further negotiation.

Provision of food aid that is not in conformity with operationally effective disciplines to be agreed. The objective of such disciplines will be to prevent commercial displacement. The role of international organizations as regards the provision of food aid by Members, including related humanitarian and developmental issues, will be addressed in the negotiations. The question of providing food aid exclusively in fully grant form will also be addressed in the negotiations.

19. Effective transparency provisions for paragraph 18 will be established. Such provisions, in accordance with standard WTO practice, will be consistent with commercial confidentiality considerations.

Implementation

20. Commitments and disciplines in paragraph 18 will be implemented according to a schedule and modalities to be agreed. Commitments will be implemented by annual instalments. Their phasing will take into account the need for some coherence with internal reform steps of Members.
21. The negotiation of the elements in paragraph 18 and their implementation will ensure equivalent and parallel commitments by Members.

Special and Differential Treatment

22. Developing country Members will benefit from longer implementation periods for the phasing out of all forms of export subsidies.
23. Developing countries will continue to benefit from special and differential treatment under the provisions of Article 9.4 of the Agreement on Agriculture for a reasonable period, to be negotiated, after the phasing out of all forms of export subsidies and implementation of all disciplines identified above are completed.
24. Members will ensure that the disciplines on export credits, export credit guarantees or insurance programs to be agreed will make appropriate provision for differential treatment in favour of least-developed and net food-importing developing countries as provided for in paragraph 4 of the Decision on Measures Concerning the Possible Negative Effects of the Reform Programme on Least-Developed and Net Food-Importing Developing Countries. Improved obligations for monitoring and surveillance of all new disciplines as foreshadowed in paragraph 48 will be critically important in this regard. Provisions to be agreed in this respect must not undermine the commitments undertaken by Members under the obligations in paragraph 18 above.

25. STEs in developing country Members which enjoy special privileges to preserve domestic consumer price stability and to ensure food security will receive special consideration for maintaining monopoly status.

Special Circumstances

26. In exceptional circumstances, which cannot be adequately covered by food aid, commercial export credits or preferential international financing facilities, ad hoc temporary financing arrangements relating to exports to developing countries may be agreed by Members. Such agreements must not have the effect of undermining commitments undertaken by Members in paragraph 18 above, and will be based on criteria and consultation procedures to be established.

MARKET ACCESS

27. The Doha Ministerial Declaration calls for "substantial improvements in market access". Members also agreed that special and differential treatment for developing Members would be an integral part of all elements in the negotiations.

The Single Approach: a Tiered Formula

28. To ensure that a single approach for developed and developing country Members meets all the objectives of the Doha mandate, tariff reductions will be made through a tiered formula that takes into account their different tariff structures.

29. To ensure that such a formula will lead to substantial trade expansion, the following principles will guide its further negotiation:

Tariff reductions will be made from bound rates. Substantial overall tariff reductions will be achieved as a final result from negotiations.

Each Member (other than LDCs) will make a contribution. Operationally effective special and differential provisions for developing country Members will be an integral part of all elements.

Progressivity in tariff reductions will be achieved through deeper cuts in higher tariffs with flexibilities for sensitive products. Substantial improvements in market access will be achieved for all products.

30. The number of bands, the thresholds for defining the bands and the type of tariff reduction in each band remain under negotiation. The role of a tariff cap in a tiered formula with distinct treatment for sensitive products will be further evaluated.

Sensitive Products

Selection

31. Without undermining the overall objective of the tiered approach, Members may designate an appropriate number, to be negotiated, of tariff lines to be treated as sensitive, taking account of existing commitments for these products.

Treatment

32. The principle of 'substantial improvement' will apply to each product.
33. 'Substantial improvement' will be achieved through combinations of tariff quota commitments and tariff reductions applying to each product. However, balance in this negotiation will be found only if the final negotiated result also reflects the sensitivity of the product concerned.
34. Some MFN-based tariff quota expansion will be required for all such products. A base for such an expansion will be established, taking account of coherent and equitable criteria to be developed in the negotiations. In order not to undermine the objective of the tiered approach, for all such products, MFN based tariff quota expansion will be provided under specific rules to be negotiated taking into account deviations from the tariff formula.

Other Elements

35. Other elements that will give the flexibility required to reach a final balanced result include reduction or elimination of in-quota tariff rates, and operationally

effective improvements in tariff quota administration for existing tariff quotas so as to enable Members, and particularly developing country Members, to fully benefit from the market access opportunities under tariff rate quotas.

- 36. Tariff escalation will be addressed through a formula to be agreed.
- 37. The issue of tariff simplification remains under negotiation.
- 38. The question of the special agricultural safeguard (SSG) remains under negotiation.

Special and differential treatment

- 39. Having regard to their rural development, food security and/or livelihood security needs, special and differential treatment for developing countries will be an integral part of all elements of the negotiation, including the tariff reduction formula, the number and treatment of sensitive products, expansion of tariff rate quotas, and implementation period.
- 40. Proportionality will be achieved by requiring lesser tariff reduction commitments or tariff quota expansion commitments from developing country Members.
- 41. Developing country Members will have the flexibility to designate an appropriate number of products as Special Products, based on criteria of food security, livelihood security and rural development needs. These products will be eligible for more flexible treatment. The criteria and treatment of these products will be further specified during the negotiation phase and will recognize the fundamental importance of Special Products to developing countries.
- 42. A Special Safeguard Mechanism (SSM) will be established for use by developing country Members.
- 43. Full implementation of the long-standing commitment to achieve the fullest liberalisation of trade in tropical agricultural products and for products of particular importance to the diversification of production from the growing of illicit narcotic crops is overdue and will be addressed effectively in the market access negotiations.

44. The importance of long-standing preferences is fully recognised. The issue of preference erosion will be addressed. For the further consideration in this regard, paragraph 16 and other relevant provisions of TN/AG/W/1/Rev.1 will be used as a reference.

LEAST- DEVELOPED COUNTRIES

45. Least-Developed Countries, which will have full access to all special and differential treatment provisions above, are not required to undertake reduction commitments. Developed Members, and developing country Members in a position to do so, should provide duty-free and quota-free market access for products originating from least-developed countries.
46. Work on cotton under all the pillars will reflect the vital importance of this sector to certain LDC Members and we will work to achieve ambitious results expeditiously.

RECENTLY ACCEDED MEMBERS

47. The particular concerns of recently acceded Members will be effectively addressed through specific flexibility provisions.

MONITORING AND SURVEILLANCE

48. Article 18 of the Agreement on Agriculture will be amended with a view to enhancing monitoring so as to effectively ensure full transparency, including through timely and complete notifications with respect to the commitments in market access, domestic support and export competition. The particular concerns of developing countries in this regard will be addressed.

OTHER ISSUES

49. Issues of interest but not agreed: sectoral initiatives, differential export taxes, GIs.
50. Disciplines on export prohibitions and restrictions in Article 12.1 of the Agreement on Agriculture will be strengthened.

Annex B

Framework for Establishing Modalities in Market Access for Non-Agricultural Products

1. This Framework contains the initial elements for future work on modalities by the Negotiating Group on Market Access. Additional negotiations are required to reach agreement on the specifics of some of these elements. These relate to the formula, the issues concerning the treatment of unbound tariffs in indent two of paragraph 5, the flexibilities for developing-country participants, the issue of participation in the sectorial tariff component and the preferences. In order to finalize the modalities, the Negotiating Group is instructed to address these issues expeditiously in a manner consistent with the mandate of paragraph 16 of the Doha Ministerial Declaration and the overall balance therein.
2. We reaffirm that negotiations on market access for non-agricultural products shall aim to reduce or as appropriate eliminate tariffs, including the reduction or elimination of tariff peaks, high tariffs, and tariff escalation, as well as non-tariff barriers, in particular on products of export interest to developing countries. We also reaffirm the importance of special and differential treatment and less than full reciprocity in reduction commitments as integral parts of the modalities.
3. We acknowledge the substantial work undertaken by the Negotiating Group on Market Access and the progress towards achieving an agreement on negotiating modalities. We take note of the constructive dialogue on the Chair's Draft Elements of Modalities (TN/MA/W/35/Rev.1) and confirm our intention to use this document as a reference for the future work of the Negotiating Group. We instruct the Negotiating Group to continue its work, as mandated by paragraph 16 of the Doha Ministerial Declaration with its corresponding references to the relevant provisions of Article *bis* of GATT 1994 and to the provisions cited in paragraph 50 of the Doha Ministerial Declaration, on the basis set out below.
4. We recognize that a formula approach is key to reducing tariffs, and reducing or eliminating tariff peaks, high tariffs, and tariff escalation. We agree that the Negotiating Group should continue its work on a non-linear formula applied on a line-by-line basis which shall take fully into account the special needs and interests

of developing and least-developed country participants, including through less than full reciprocity in reduction commitments.

5. We further agree on the following elements regarding the formula:
 - product coverage shall be comprehensive without *a priori* exclusions;
 - tariff reductions or elimination shall commence from the bound rates after full implementation of current concessions; however, for unbound tariff lines, the basis for commencing the tariff reductions shall be [two] times the MFN applied rate in the base year;
 - the base year for MFN applied tariff rates shall be 2001 (applicable rates on 14
 - credit shall be given for autonomous liberalization by developing countries provided that the tariff lines were bound on an MFN basis in the WTO since the conclusion of the Uruguay Round;
 - all non-*ad valorem* duties shall be converted to *ad valorem* equivalents on the basis of a methodology to be determined and bound in *ad valorem* terms;
 - negotiations shall commence on the basis of the HS96 or HS2002 nomenclature, with the results of the negotiations to be finalized in HS2002 nomenclature;
 - the reference period for import data shall be 1999-2001.
6. We furthermore agree that, as an exception, participants with a binding coverage of non-agricultural tariff lines of less than [35] percent would be exempt from making tariff reductions through the formula. Instead, we expect them to bind [100] percent of non-agricultural tariff lines at an average level that does not exceed the overall average of bound tariffs for all developing countries after full implementation of current concessions.
7. We recognize that a sectorial tariff component, aiming at elimination or harmonization is another key element to achieving the objectives of paragraph 16 of the Doha Ministerial Declaration with regard to the reduction or elimination of tariffs, in particular on products of export interest to developing countries. We recognize that participation by all participants will be important to that effect. We therefore instruct the Negotiating Group to pursue its discussions on such a component, with a view to defining product coverage, participation, and adequate provisions of flexibility for developing-country participants.

8. We agree that developing-country participants shall have longer implementation periods for tariff reductions. In addition, they shall be given the following flexibility:

_a) applying less than formula cuts to up to [10] percent of the tariff lines provided that the cuts are no less than half the formula cuts and that these tariff lines do not exceed [10] percent of the total value of a Member's imports; or

_b) keeping, as an exception, tariff lines unbound, or not applying formula cuts for up to [5] percent of tariff lines provided they do not exceed [5] percent of the total value of a Member's imports.

We furthermore agree that this flexibility could not be used to exclude entire HS Chapters.

9. We agree that least-developed country participants shall not be required to apply the formula nor participate in the sectorial approach, however, as part of their contribution to this round of negotiations, they are expected to substantially increase their level of binding commitments.

10. Furthermore, in recognition of the need to enhance the integration of least-developed countries into the multilateral trading system and support the diversification of their production and export base, we call upon developed-country participants and other participants who so decide, to grant on an autonomous basis duty-free and quota-free market access for non-agricultural products originating from least-developed countries by the year [].

11. We recognize that newly acceded Members shall have recourse to special provisions for tariff reductions in order to take into account their extensive market access commitments undertaken as part of their accession and that staged tariff reductions are still being implemented in many cases. We instruct the Negotiating Group to further elaborate on such provisions.

12. We agree that pending agreement on core modalities for tariffs, the possibilities of supplementary modalities such as zero-for-zero sector elimination, sectorial harmonization, and request & offer, should be kept open.

13. In addition, we ask developed-country participants and other participants who

so decide to consider the elimination of low duties.

14. We recognize that NTBs are an integral and equally important part of these negotiations and instruct participants to intensify their work on NTBs. In particular, we encourage all participants to make notifications on NTBs by 31 October 2004 and to proceed with identification, examination, categorization, and ultimately negotiations on NTBs. We take note that the modalities for addressing NTBs in these negotiations could include request/offer, horizontal, or vertical approaches; and should fully take into account the principle of special and differential treatment for developing and least-developed country participants.
15. We recognize that appropriate studies and capacity building measures shall be an integral part of the modalities to be agreed. We also recognize the work that has already been undertaken in these areas and ask participants to continue to identify such issues to improve participation in the negotiations.
16. We recognize the challenges that may be faced by non-reciprocal preference beneficiary Members and those Members that are at present highly dependent on tariff revenue as a result of these negotiations on non-agricultural products. We instruct the Negotiating Group to take into consideration, in the course of its work, the particular needs that may arise for the Members concerned.
17. We furthermore encourage the Negotiating Group to work closely with the Committee on Trade and Environment in Special Session with a view to addressing the issue of non-agricultural environmental goods covered in paragraph 31 (iii) of the Doha Ministerial Declaration.

Annex C

Recommendations of the Special Session of the Council for Trade in Services

- (a) Members who have not yet submitted their initial offers must do so as soon as possible.
- (b) A date for the submission of a round of revised offers should be established as

soon as feasible.

- (c) With a view to providing effective market access to all Members and in order to ensure a substantive outcome, Members shall strive to ensure a high quality of offers, particularly in sectors and modes of supply of export interest to developing countries, with special attention to be given to least-developed countries.
- (d) Members shall aim to achieve progressively higher levels of liberalization with no exclusion of any service sector or mode of supply and shall give special attention to sectors and modes of supply of export interest to developing countries. Members note the interest of developing countries, as well as other Members, in Mode 4.
- (e) Members must intensify their efforts to conclude the negotiations on rule-making under GATS Articles VI:4, X, XIII and XV in accordance with their respective mandates and deadlines.
- (f) Targeted technical assistance should be provided with a view to enabling developing countries to participate effectively in the negotiations.
- (g) For the purpose of the Sixth Ministerial meeting, the Special Session of the Council for Trade in Services shall review progress in these negotiations and provide a full report to the Trade Negotiations Committee, including possible recommendations.

Annex D

Modalities for Negotiations on Trade Facilitation

1. Negotiations shall aim to clarify and improve relevant aspects of Articles V, VIII and X of the GATT 1994 with a view to further expediting the movement, release and clearance of goods, including goods in transit. It is understood that this is without prejudice to the possible format of the final result of the negotiations and would allow consideration of various forms of outcomes. Negotiations shall also aim at enhancing technical assistance and support for capacity building in this area. The

negotiations shall further aim at provisions for effective cooperation between customs or any other appropriate authorities on trade facilitation and customs compliance issues.

2. The results of the negotiations shall take fully into account the principle of special and differential treatment for developing and least-developed countries. Members recognize that this principle should extend beyond the granting of traditional transition periods for implementing commitments. In particular, the extent and the timing of entering into commitments shall be related to the implementation capacities of developing and least-developed Members. It is further agreed that those Members would not be obliged to undertake investments in infrastructure projects beyond their means.
3. Least-developed country Members will only be required to undertake commitments to the extent consistent with their individual development, financial and trade needs or their administrative and institutional capabilities.
4. As an integral part of the negotiations, Members shall seek to identify their trade facilitation needs and priorities, particularly those of developing and least-developed countries, and shall also address the concerns of developing and least-developed countries related to cost implications of proposed measures.
5. It is recognized that the provision of technical assistance and support for capacity building is vital for developing and least-developed countries to enable them to fully participate in and benefit from the negotiations. Members, in particular developed countries, therefore commit themselves to adequately ensure such support and assistance during the negotiations. In connection with this paragraph, Members note that paragraph 38 of the Doha Ministerial Declaration addresses relevant technical assistance and capacity building concerns of Members.
6. Support and assistance should also be provided to help developing and least-developed countries implement the commitments resulting from the negotiations, in accordance with their nature and scope. In this context, it is recognized that negotiations could lead to certain commitments whose implementation would require support for infrastructure development on the part of some Members. In these limited cases, developed-country Members will make every effort to ensure support and assistance directly related to the nature and scope of the

commitments in order to allow implementation. It is understood, however, that in cases where required support and assistance for such infrastructure is not forthcoming, and where a developing or least-developed Member continues to lack the necessary capacity, implementation will not be required. While every effort will be made to ensure the necessary support and assistance, it is understood that the commitments by developed countries to provide such support are not open-ended.

7. Members agree to review the effectiveness of the support and assistance provided and its ability to support the implementation of the results of the negotiations.
8. In order to make technical assistance and capacity building more effective and operational and to ensure better coherence, Members shall invite relevant international organizations, including the IMF, OECD, UNCTAD, WCO and the World Bank to undertake a collaborative effort in this regard.
9. Due account shall be taken of the relevant work of the WCO and other relevant international organizations in this area.
10. Paragraphs 45-51 of the Doha Ministerial Declaration shall apply to these negotiations. At its first meeting after the July session of the General Council, the Trade Negotiations Committee shall establish a Negotiating Group on Trade Facilitation and appoint its Chair. The first meeting of the Negotiating Group shall agree on a work plan and schedule of meetings.