

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/W/37

24 April 1986

Special Distribution

Committee on Customs Valuation

ACCESSION OF LESOTHO

Note by the Secretariat

1. The Lesotho Government has informed the secretariat of its wish to accede to the Agreement on Implementation of Article VII of the GATT.
2. Since Lesotho is neither a contracting party to GATT nor has provisionally acceded to GATT, the provisions of Article 22.3 apply. These read as follows:

"This Agreement shall be open to accession by any other government on terms, related to the effective application of rights and obligations under this Agreement, to be agreed between that government and the Parties, by the deposit with the Director-General to the CONTRACTING PARTIES to the GATT of an instrument of accession which states the terms so agreed."

3. One country, Botswana, has already acceded to the Agreement under the provisions of Article 22.3. The Committee documents concerning the accession of Botswana are VAL/M/8, paragraphs 4-9, and VAL/W/22. Like Botswana, Lesotho is a country that applies the GATT on a de facto basis and is a member of the Southern African Customs Union.
4. It is suggested that Parties to this Agreement might wish to agree on the attached terms of accession for Lesotho, which are the same as those of Botswana. It is understood that these terms would be acceptable to Lesotho.
5. It is suggested that, if the Committee adopts the same terms of accession for Lesotho as for Botswana, it agree in the minutes of its meeting, as it did in the case of Botswana, that the terms reflect the particular circumstances of Lesotho, that agreement of the Parties to them would not be regarded as a precedent for other Agreements and other governments, and that each future case should be treated on its own merits in the context of each particular Agreement.

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ANNEX

TERMS OF ACCESSION OF LESOTHO
TO THE AGREEMENT ON CUSTOMS VALUATION

Declaration to be Included in
Lesotho's Instrument of Accession

Draft

Upon accepting the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade in accordance with Article 22.3 of that Agreement, the Government of the Kingdom of Lesotho declares that, until any such time that it might become a contracting party to the GATT, it will continue to apply de facto the General Agreement on Tariffs and Trade, and in particular Articles I and VII thereof, in its trade with all the Parties to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade to the extent necessary to ensure that advantages which accrue directly or indirectly under the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade are not nullified or impaired, on the understanding that the Parties to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade will equally apply de facto the General Agreement on Tariffs and Trade in their trade with Lesotho.

The Government of the Kingdom of Lesotho declares its readiness to examine in the Committee on Customs Valuation any difficulty or matter that may arise related to the application of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade between Lesotho and another Party.