

WTO 有關區域貿易協定之條文（貨品貿易）

英文版條文

中譯條文（僅供參考）

**The general agreement on Tariffs and trade (gatt 1947)**

**PART III**

**Article XXIV**

*Territorial Application - Frontier Traffic - Customs Unions and Free-trade Areas*

1. The provisions of this Agreement shall apply to the metropolitan customs territories of the contracting parties and to any other customs territories in respect of which this Agreement has been accepted under Article XXVI or is being applied under Article XXXIII or pursuant to the Protocol of Provisional Application. Each such customs territory shall, exclusively for the purposes of the territorial application of this Agreement, be treated as though it were a contracting party; *Provided* that the provisions of this paragraph shall not be construed to create any rights or obligations as between two or more customs territories in respect of which this Agreement has been accepted under Article XXVI or is being applied under Article XXXIII or pursuant to the Protocol of Provisional Application by a

一九九四年關稅及貿易總協定

第 三 篇

第二十四條<sup>1</sup>

領域適用、邊境貿易、關稅同盟及自由貿易區

一、本協定之各項規定應適用於各締約國之關稅領域；依本協定第二十六條已接受本協定，或依本協定第三十三條，或依暫時適用議定書已適用本協定之任何其他關稅領域。專為本協定「領域適用」目的而列入之關稅領域，均應視為締約國。但每一締約國如為單獨締約國地位而依本協定第二十六條已接受本協定，或依本協定第三十三條或依暫時適用議定書已適用本協定者，不得依本協定新設兩個或多個關稅領域之任何權利及義務。

<sup>1</sup> WTO 就區域貿易協定議題於貨品貿易部分，其相關條文為（1）GATT 第 24 條本文、（2）附件九 對第 24 條第 9 項及第 11 項之註腳、（3）第 24 條釋意瞭解書。  
第 1 頁，共 28 頁

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single contracting party.	
<p>2. For the purposes of this Agreement a customs territory shall be understood to mean any territory with respect to which separate tariffs or other regulations of commerce are maintained for a substantial part of the trade of such territory with other territories.</p>	<p>二、本協定所稱「關稅領域」係指該領域與其他各領域間，就大部份之貿易維持各則之關稅及其他商事法令。</p>
<p>3. The provisions of this Agreement shall not be construed to prevent:</p> <p>(a) Advantages accorded by any contracting party to adjacent countries in order to facilitate frontier traffic;</p> <p>(b) Advantages accorded to the trade with the Free Territory of Trieste by countries contiguous to that territory, provided that such advantages are not in conflict with the Treaties of Peace arising out of the Second World War.</p>	<p>三、本協定不禁止下述事項：</p> <p>(一) 為便利「邊境貿易」任一締約國對相鄰國家所給予之優惠。</p> <p>(二) 鄰近各國給予「的里亞斯德自由貿易區」之優惠；惟該優惠不得違反第二次世界大戰後和平條約之規定。</p>

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<p>4. The contracting parties recognize the desirability of increasing freedom of trade by the development, through voluntary agreements, of closer integration between the economies of the countries parties to such agreements. They also recognize that the purpose of a customs union or of a free-trade area should be to facilitate trade between the constituent territories and not to raise barriers to the trade of other contracting parties with such territories.</p>	<p>四、各締約國願意經由自發之共同協議，發展各國間更密切結合之經濟關係，以加強自由貿易。「關稅同盟」或「自由貿易區」之目的在促成區域間貿易，而非對各該區域與其他各締約國之貿易增加障礙。</p>
<p>5. Accordingly, the provisions of this Agreement shall not prevent, as between the territories of contracting parties, the formation of a customs union or of a free-trade area or the adoption of an interim agreement necessary for the formation of a customs union or of a free-trade area; <i>Provided that:</i></p> <p>(a) with respect to a customs union, or an interim agreement leading to a formation of a customs union, the duties and other regulations of commerce imposed at the institution of any such union or interim agreement in respect of trade with contracting parties not parties to such union or agreement shall not on the</p>	<p>五、本協定不得禁止各締約國間設立「關稅同盟」或「自由貿易區」或訂立必要之過渡協定以設立「關稅同盟」或「自由貿易區」，惟應受下列條件之限制：</p> <p>(a) 關於「關稅同盟」或前述之過渡協定，所訂與其他締約國間貿易有關之關稅及商事法令，就整體而言，不得較各締約國前所適用之關稅及商事法令更高或更具限制性。</p>

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whole be higher or more restrictive than the general incidence of the duties and regulations of commerce applicable in the constituent territories prior to the formation of such union or the adoption of such interim agreement, as the case may be;

- (b) with respect to a free-trade area, or an interim agreement leading to the formation of a free-trade area, the duties and other regulations of commerce maintained in each of the constituent territories and applicable at the formation of such free-trade area or the adoption of such interim agreement to the trade of contracting parties not included in such area or not parties to such agreement shall not be higher or more restrictive than the corresponding duties and other regulations of commerce existing in the same constituent territories prior to the formation of the free-trade area, or interim agreement as the case may be; and
- (c) any interim agreement referred to in subparagraphs (a) and (b) shall include a plan and schedule for the formation of such a customs union or of such a free-trade area within a reasonable length of time.

- (b) 關於「自由貿易區」或其前述之過渡協定，每一締約國所維持，以及在自由貿易區設立時所適用，或在其締約前之過渡協定所訂立與區外或協定外締約國貿易之關稅及商事法令，不得較此項「自由貿易區」或過渡協定訂定前，已另存在於同一締約國間之相對關稅及商事法令更高或更具限制性。
- (c) 本項第一、二兩款所指之過渡協定，包括在適當期間以內設立此項「關稅同盟」或「自由貿易區」之計劃及預定進度表。

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<p>6.If, in fulfilling the requirements of subparagraph 5 (a), a contracting party proposes to increase any rate of duty inconsistently with the provisions of Article II, the procedure set forth in Article XXVIII shall apply. In providing for compensatory adjustment, due account shall be taken of the compensation already afforded by the reduction brought about in the corresponding duty of the other constituents of the union.</p>	<p>六、如在履行前項第一款規定之過程中，締約國擬提高違反本協定第二條規定之任何種類之關稅，應適用第二十八條所規定之程序。於擬定補償性調整時，應考慮對本同盟其他各締約國以降低相對關稅之方式給予補償。</p>
<p>7.</p> <p>(a) Any contracting party deciding to enter into a customs union or free-trade area, or an interim agreement leading to the formation of such a union or area, shall promptly notify the CONTRACTING PARTIES and shall make available to them such information regarding the proposed union or area as will enable them to make such reports and recommendations to contracting parties as they may deem appropriate.</p> <p>(b) If, after having studied the plan and schedule included in an interim agreement referred to in paragraph 5 in consultation with the parties to that agreement and</p>	<p>七、</p> <p>(一)任一締約國於決定加入「關稅同盟」或「自由貿易區」或前述之過渡協定，應立即通知「大會」，並應提報有關該同盟或貿易區之資料，俾「大會」得對適當之締約國提出報告及建議。</p> <p>(二)本條第五項所指之過渡協定之當事國諮商研究計劃及進度表，並慎重研究依前項第一款規定所獲之資料後，「大會」如認為於過渡協定當事國所定期間內不克組成</p>

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taking due account of the information made available in accordance with the provisions of subparagraph (a), the CONTRACTING PARTIES find that such agreement is not likely to result in the formation of a customs union or of a free-trade area within the period contemplated by the parties to the agreement or that such period is not a reasonable one, the CONTRACTING PARTIES shall make recommendations to the parties to the agreement. The parties shall not maintain or put into force, as the case may be, such agreement if they are not prepared to modify it in accordance with these recommendations.

- (c) Any substantial change in the plan or schedule referred to in paragraph 5 (c) shall be communicated to the CONTRACTING PARTIES, which may request the contracting parties concerned to consult with them if the change seems likely to jeopardize or delay unduly the formation of the customs union or of the free-trade area.

中譯條文（僅供參考）

「關稅同盟」或設立「自由貿易區」，或認為該期間並不恰當，應將建議通知各當事國，在未依上述建議研擬修正前，各當事國不得維持或執行該協定。

- (三)本條第五項第三款所指計劃或預定進度表之任何重要變更應告知「大會」，如此項變更足以延遲或危及「關稅同盟」之組成或「自由貿易區」之設立，「大會」得要求有關各締約國共同諮商。

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8. For the purposes of this Agreement:

八、

(a) A customs union shall be understood to mean the substitution of a single customs territory for two or more customs territories, so that

(一) 「關稅同盟」係指以單一關稅領域代替兩個或兩個以上之關稅領域，故

(i) duties and other restrictive regulations of commerce (except, where necessary, those permitted under Articles XI, XII, XIII, XIV, XV and XX) are eliminated with respect to substantially all the trade between the constituent territories of the union or at least with respect to substantially all the trade in products originating in such territories, and,

1. 除依本協定第十一條、第十二條、第十三條、第十四條、第十五條及第二十條規定外，原則上對同盟內之各關稅領域間所有貿易，或自上述各關稅領域所生產之產品進行貿易，取消其關稅及限制商事之法令。

(ii) subject to the provisions of paragraph 9, substantially the same duties and other regulations of commerce are applied by each of the members of the union to the trade of territories not included in the union;

2. 除依本條第九項規定外，同盟之每一當事國對其以外之各關稅領域，原則上適用同一之關稅及商事法令。

(b) A free-trade area shall be understood to mean a group of two or more customs territories in which the duties

(二) 「自由貿易區」係指兩個或兩個或兩個以上之關稅領域，除依本協定第十一條、第十二條、第十三條、第十四條、第十五條及第二十條規定者外，原則上對各關稅

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<p>and other restrictive regulations of commerce (except, where necessary, those permitted under Articles XI, XII, XIII, XIV, XV and XX) are eliminated on substantially all the trade between the constituent territories in products originating in such territories.</p>	<p>領域生產之商品取消相互間關稅及限制商事之法令。</p>
<p>9. The preferences referred to in paragraph 2 of Article I shall not be affected by the formation of a customs union or of a free-trade area but may be eliminated or adjusted by means of negotiations with contracting parties affected.* This procedure of negotiations with affected contracting parties shall, in particular, apply to the elimination of preferences required to conform with the provisions of paragraph 8 (a)(i) and paragraph 8 (b).</p>	<p>九、本協定第一條第二項所規定之優惠，不因「關稅同盟」或「自由貿易區」之組成或設立而受影響，但得藉由受影響之各締約國談判而予取消或調整。上述談判程序尤應適用於為符合前項第一款第一目及第二款之規定而取消之優惠。</p>
<p>10. The CONTRACTING PARTIES may by a two-thirds majority approve proposals which do not fully comply with the requirements of paragraphs 5 to 9 inclusive, provided that such proposals lead to the formation of a customs union or a free-trade area in the sense of this Article.</p>	<p>十、與本條第五項至第九項之規定未盡相符之各項提議，得經「大會」三分之二以上多數之決議予以批准，但以此項提議係依本條旨意促成「關稅同盟」或「自由貿易區」之設立為限。</p>
<p>11. Taking into account the exceptional circumstances arising</p>	<p>十一、為顧及印度及巴基斯坦之建立為獨立國家，及承認兩</p>



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<p>out of the establishment of India and Pakistan as independent States and recognizing the fact that they have long constituted an economic unit, the contracting parties agree that the provisions of this Agreement shall not prevent the two countries from entering into special arrangements with respect to the trade between them, pending the establishment of their mutual trade relations on a definitive basis.*</p>	<p>國長期構成一經濟單位之事實，各締約國同意該兩國得成立特殊協定而不受本協定之限制，直至兩國間之貿易達正常穩定之時為止。</p>
<p>12. Each contracting party shall take such reasonable measures as may be available to it to ensure observance of the provisions of this Agreement by the regional and local governments and authorities within its territories.</p>	<p>十二、每一締約國應就可採行之各項合理措施，保證在其領域內之地區及地方政府與主管機關遵守本協定。</p>
<p style="text-align: center;"><b>ANNEX</b></p> <p style="text-align: center;">NOTES AND SUPPLEMENTARY PROVISIONS</p> <p style="text-align: center;"><i>Ad Article XXIV</i></p>	<p style="text-align: center;"><b>附件九</b></p> <p style="text-align: center;">註釋與補充條款</p> <p style="text-align: center;"><b>關於第二十四條</b></p>

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*Paragraph 9*

It is understood that the provisions of Article I would require that, when a product which has been imported into the territory of a member of a customs union or free-trade area at a preferential rate of duty is re-exported to the territory of another member of such union or area, the latter member should collect a duty equal to the difference between the duty already paid and any higher duty that would be payable if the product were being imported directly into its territory.

*Paragraph 11*

Measures adopted by India and Pakistan in order to carry out definitive trade arrangements between them, once they have been agreed upon, might depart from particular provisions of this Agreement, but these measures would in general be consistent with the objectives of the Agreement.

第九項：

各國瞭解：當某項產品先以優惠稅率輸入關稅同盟或自由貿易區中之某一會員國領域，並再輸往該同盟或自由貿易區之另一會員國領域時，輸入國應就此一產品已支付之關稅，與該產品直接輸入該國領土時所須支付之較高關稅間之差額，課徵關稅。

第十一項：

印度及巴基斯坦為實施兩國間之確定貿易協議曾經同意採用之各項措施，得不受本協定特定條款之約束，惟此等措施原則上須與本協定之目標相符。

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**Understanding on the Interpretation of Article XXIV  
of the General Agreement on Tariffs and Trade 1994**

**一九九四年關稅及貿易總協定第二十四條釋義瞭解書**

*Members,*

會員：

*Having regard* to the provisions of Article XXIV of GATT 1994;

顧及 GATT 1994 第二十四條之規定；

*Recognizing* that customs unions and free-trade areas have greatly increased in number and importance since the establishment of GATT 1947 and today cover a significant proportion of world trade;

咸認自 GATT 1994 成立後，關稅同盟和自由貿易區之數目及其重要性大幅增加，且現今已佔世界貿易量之相當比例；咸認藉由簽署此等協定之經濟體間作更密切之整合可對世界貿易之拓展有所貢獻；

*Recognizing* the contribution to the expansion of world trade that may be made by closer integration between the economies of the parties to such agreements;

亦咸認，成員領域間對關稅及其他商業之限制規定之消除若能擴大至所有的貿易，則此貢獻將有所增加；且倘有任一主要產業之貿易未納入，則貢獻將因而減損；

*Recognizing* also that such contribution is increased if the elimination between the constituent territories of duties and other restrictive regulations of commerce extends to all trade, and diminished if any major sector of trade is excluded;

確認此等協定之目的應為促進參與領域間之貿易，而非增加其他會員與此等領域間之貿易障礙；且在組成或擴增成員時，其成員應儘可能避免對其他會員之貿易造成負面影響；

*Reaffirming* that the purpose of such agreements should be to facilitate trade between the constituent territories and not to raise barriers to the trade of other Members with

確信強化商品貿易理事會於檢討依第二十四條所通知之協定時所扮演角色之需要，以便於評估新訂或擴大協定時釐清其標準及程序，並改善所有有關第二十四條之協定之透明度，

咸認有需要對第二十四條第十二項之會員義務有一共同瞭解；

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such territories; and that in their formation or enlargement the parties to them should to the greatest possible extent avoid creating adverse effects on the trade of other Members;

*Convinced* also of the need to reinforce the effectiveness of the role of the Council for Trade in Goods in reviewing agreements notified under Article XXIV, by clarifying the criteria and procedures for the assessment of new or enlarged agreements, and improving the transparency of all Article XXIV agreements;

*Recognizing* the need for a common understanding of the obligations of Members under paragraph 12 of Article XXIV;

Hereby *agree* as follows:

爰同意：

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<p>1. Customs unions, free-trade areas, and interim agreements leading to the formation of a customs union or free-trade area, to be consistent with Article XXIV, must satisfy, <i>inter alia</i>, the provisions of paragraphs 5, 6, 7 and 8 of that Article.</p>	<p>一、 關稅同盟、自由貿易區及為設立關稅同盟或自由貿易區之過渡協定，為符合第二十四條，特別必須符合本條第五、第六、第七及第八項之規定。</p>
<p><i>Article XXIV:5</i></p> <p>2. The evaluation under paragraph 5(a) of Article XXIV of the general incidence of the duties and other regulations of commerce applicable before and after the formation of a customs union shall in respect of duties and charges be based upon an overall assessment of weighted average tariff rates and of customs duties collected. This assessment shall be based on import statistics for a previous representative period to be supplied by the customs union, on a tariff-line basis and in values and quantities, broken down by WTO country of origin. The Secretariat shall compute the weighted average tariff rates and customs duties collected in accordance with the methodology used in the assessment of tariff offers in the Uruguay Round of Multilateral Trade Negotiations. For this purpose, the duties and charges to be</p>	<p><b>第二十四條第五項</b></p> <p>二、 依據第二十四條第五項(a)款，對關稅同盟組成之前與之後所適用之關稅及其他商業法令作評估，應分別按關稅及規費，基於加權平均關稅稅率及所收取之關稅稅額予以整體評估。此等評估應基於關稅同盟所提供之過去代表性期間進口統計值，依 WTO 原產國別，按個別關稅稅目，列出金額及數量。秘書處應按烏拉圭回合多邊貿易談判中，用以評估關稅減讓之方法，計算加權平均關稅稅率及實收關稅稅額。為上述目的，所列入考量之關稅及規費應係現行稅（費）率。至於難予量化及加總之其他商業法令之整體評估，有可能需要藉檢討個別措施、法規、涉及之產品以及受影響之貿易流量等而完成。</p>

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<p>taken into consideration shall be the applied rates of duty. It is recognized that for the purpose of the overall assessment of the incidence of other regulations of commerce for which quantification and aggregation are difficult, the examination of individual measures, regulations, products covered and trade flows affected may be required.</p> <p>3. The "reasonable length of time" referred to in paragraph 5(c) of Article XXIV should exceed 10 years only in exceptional cases. In cases where Members parties to an interim agreement believe that 10 years would be insufficient they shall provide a full explanation to the Council for Trade in Goods of the need for a longer period.</p>	<p>三、 第二十四條第五項(c)款所稱之「合理期間」，僅少數例外情形得超過十年。如過渡協定之會員認為十年時間不足時，可向商品貿易理事會提出需要較長期間之理由。第二十四條第六項</p>
<p><i>Article XXIV:6</i></p> <p>4. Paragraph 6 of Article XXIV establishes the procedure to be followed when a Member forming a customs union proposes to increase a bound rate of duty. In this regard Members reaffirm that the procedure set forth in Article XXVIII, as elaborated in the guidelines adopted on 10 November 1980 (BISD 27S/26-28) and in the Understanding on the</p>	<p><b>第二十四條第六項</b></p> <p>四、 第二十四條第六項係對組成關稅同盟之會員準備提高關稅約束稅率時，所訂之處理程序。就此，會員重申，因組成關稅同盟或訂定未來將形成關稅同盟之過渡協定，而修正或取消關稅減讓前，必須先進行明定於第二十八條之程序，該程序於一九八年十一月十日通過之解釋準則（BISD 27S/26-28）及 GATT 1994 第二十</p>

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Interpretation of Article XXVIII of GATT 1994, must be commenced before tariff concessions are modified or withdrawn upon the formation of a customs union or an interim agreement leading to the formation of a customs union.

5. These negotiations will be entered into in good faith with a view to achieving mutually satisfactory compensatory adjustment. In such negotiations, as required by paragraph 6 of Article XXIV, due account shall be taken of reductions of duties on the same tariff line made by other constituents of the customs union upon its formation. Should such reductions not be sufficient to provide the necessary compensatory adjustment, the customs union would offer compensation, which may take the form of reductions of duties on other tariff lines. Such an offer shall be taken into consideration by the Members having negotiating rights in the binding being modified or withdrawn. Should the compensatory adjustment remain unacceptable, negotiations should be continued. Where, despite such efforts, agreement in negotiations on compensatory adjustment under Article

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八條釋義瞭解書有詳細規定。

- 五、談判應本於善意進行，以達成相互滿意之補償性調整。此等依照第二十四條第六項規定所舉行之談判，應考慮關稅同盟內其他盟員在該同盟成立時，對相同稅目產品所作之關稅減讓。若此等減讓不足以提供必要之補償性調整，該同盟將可能以削減其他稅目產品關稅之方式提供補償。對將遭修改或撤回之關稅約束具有談判權利之會員，應考慮同盟所提之補償方案。若所提補償性調整仍屬無法接受，談判仍應繼續。若雖經前述努力，而依照 GATT 1994 第二十八條釋義瞭解書所舉行有關補償性調整之談判，仍未能在談判展開後之合理期間內達成協議，則該關稅同盟將可自由修改或撤回其減讓；受損之會員亦得依照第二十八條之規定，自由取消其實質相當之減讓。

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<p>XXVIII as elaborated by the Understanding on the Interpretation of Article XXVIII of GATT 1994 cannot be reached within a reasonable period from the initiation of negotiations, the customs union shall, nevertheless, be free to modify or withdraw the concessions; affected Members shall then be free to withdraw substantially equivalent concessions in accordance with Article XXVIII.</p> <p>6. GATT 1994 imposes no obligation on Members benefiting from a reduction of duties consequent upon the formation of a customs union, or an interim agreement leading to the formation of a customs union, to provide compensatory adjustment to its constituents.</p>	<p>六、 GATT 1994 對於關稅同盟或未來將形成關稅同盟過渡協定因降低關稅而受惠之會員，並未課以對同盟成員提供補償之義務。</p>
<p><i>Review of Customs Unions and Free-Trade Areas</i></p> <p>7. All notifications made under paragraph 7(a) of Article XXIV shall be examined by a working party in the light of the relevant provisions of GATT 1994 and of paragraph 1 of this Understanding. The working party shall submit a report to</p>	<p><b>關稅同盟及自由貿易區之檢討</b></p> <p>七、 所有按照第二十四條第七項(a)款所作之通知，應由一工作小組依據 GATT 1994 之相關規定及本瞭解書第一項予以檢討。此工作小組將向商品貿易理事會就上述檢討結果提交報告。商品貿易理事會得於其認為適當</p>



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the Council for Trade in Goods on its findings in this regard. The Council for Trade in Goods may make such recommendations to Members as it deems appropriate.

時間向會員提出建議。

8. In regard to interim agreements, the working party may in its report make appropriate recommendations on the proposed time-frame and on measures required to complete the formation of the customs union or free-trade area. It may if necessary provide for further review of the agreement.

八、工作小組得於其報告中，對過渡協定完成關稅同盟或自由貿易區之時間表及必要措施，提出適當建議。工作小組必要時得規定對該過渡協定作進一步檢討。

9. Members parties to an interim agreement shall notify substantial changes in the plan and schedule included in that agreement to the Council for Trade in Goods and, if so requested, the Council shall examine the changes.

九、參與過渡協定之會員，應於該協定內之計畫及預訂進度表有相當之變更時，通知商品貿易理事會，該理事會並應於被請求時，檢討此等變更。

10. Should an interim agreement notified under paragraph 7(a) of Article XXIV not include a plan and schedule, contrary to paragraph 5(c) of Article XXIV, the working party shall in its report recommend such a plan and schedule. The parties shall not maintain or put into force, as the case may be, such agreement if they are not prepared to modify it in accordance with these recommendations. Provision shall be

十、若一按照第二十四條第七項(a)款通知之過渡協定，未依第二十四條第五項第(c)款規定檢附計畫及進度表，工作小組應在其報告內就此等計畫及進度表提出建議。若該協定之成員未能依建議作相應修改，則不得維持或實施該過渡協定。另應就前述建議執行情形訂定後續檢討之規定。

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<p>made for subsequent review of the implementation of the recommendations.</p> <p>11. Customs unions and constituents of free-trade areas shall report periodically to the Council for Trade in Goods, as envisaged by the CONTRACTING PARTIES to GATT 1947 in their instruction to the GATT 1947 Council concerning reports on regional agreements (BISD 18S/38), on the operation of the relevant agreement. Any significant changes and/or developments in the agreements should be reported as they occur.</p>	<p>十一、如同 GATT 1947 締約成員整體會員大會對 GATT 1947 理事會所作有關區域協定報告之要求（BISD 18S/38），關稅同盟及自由貿易區之成員亦應定期向商品貿易理事會提交相關協定運作情形之報告。區域協定有任何重大改變或發展，亦應於發生時報告。</p>
<p><i>Dispute Settlement</i></p> <p>12. The provisions of Articles XXII and XXIII of GATT 1994 as elaborated and applied by the Dispute Settlement Understanding may be invoked with respect to any matters arising from the application of those provisions of Article XXIV relating to customs unions, free-trade areas or interim agreements leading to the formation of a customs union or</p>	<p><b>爭端解決</b></p> <p>十二、依爭端解決規則與程序瞭解書所解釋及適用之 GATT 1994 第二十二條及第二十三條之有關規定，亦得適用於任何因援用第二十四條有關關稅同盟、自由貿易區或未來將形成關稅同盟或自由貿易區之過渡協定等條文所衍生之任何事件。</p>

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free-trade area.

*Article XXIV:12*

13. Each Member is fully responsible under GATT 1994 for the observance of all provisions of GATT 1994, and shall take such reasonable measures as may be available to it to ensure such observance by regional and local governments and authorities within its territory.
14. The provisions of Articles XXII and XXIII of GATT 1994 as elaborated and applied by the Dispute Settlement Understanding may be invoked in respect of measures affecting its observance taken by regional or local governments or authorities within the territory of a Member. When the Dispute Settlement Body has ruled that a provision of GATT 1994 has not been observed, the responsible Member shall take such reasonable measures as may be available to it to ensure its observance. The provisions relating to compensation and suspension of

**第二十四條第十二項**

- 十三、任一會員於 GATT 1994 下，對遵守所有 GATT 1994 條款之規定有完全之責任，並應採取可行之合理措施，俾確使其領域內區域性及地方政府與機構亦遵守規定。
- 十四、依爭端解決規則與程序瞭解書所解釋及適用之 GATT 1994 第二十二條及第二十三條之有關條文，亦得適用於一會員領域內影響其遵守規定區域性或地方政府或機構之措施。若爭端解決機構裁決該地方政府機構未遵守 GATT 1994 之規定，則負有責任之會員應採取可行之合理措施以確保其遵守規定；若無法確保遵守規定，則可援引有關補償及暫停減讓或其他義務之規定。

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concessions or other obligations apply in cases where it has not been possible to secure such observance.

15. Each Member undertakes to accord sympathetic consideration to and afford adequate opportunity for consultation regarding any representations made by another Member concerning measures affecting the operation of GATT 1994 taken within the territory of the former.

十五、任一會員於另一會員就其領域內影響 GATT 1994 運作之措施提出建議時，應給予同情之考慮，並提供充分諮商之機會。

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<p><b>GENERAL AGREEMENT ON TRADE IN SERVICES</b></p> <p><i>Article V</i></p> <p><i>Economic Integration</i></p> <p>1. This Agreement shall not prevent any of its Members from being a party to or entering into an agreement liberalizing trade in services between or among the parties to such an agreement, provided that such an agreement:</p> <p>(a) has substantial sectoral coverage<sup>2</sup>, and</p> <p>(b) provides for the absence or elimination of substantially all discrimination, in the sense of Article XVII, between or among the parties, in the sectors covered under subparagraph (a), through:</p> <p>(i) elimination of existing discriminatory measures, and/or</p> <p>(ii) prohibition of new or more discriminatory measures,</p> <p>either at the entry into force of that agreement or on the basis of a</p>	<p><b>服務貿易總協定</b></p> <p><b>第五條</b></p> <p><b>經濟整合</b></p> <p>1. 本協定不得妨礙會員加入或簽署其他以促進服務貿易自由化為目的之協定。但該協定應符合下列條件：</p> <p>(a) 涵蓋大多數行業<sup>3</sup>，且</p> <p>(b) 透過下列方式，對前款所涵蓋之行業，於締約成員間削減或刪除第十七條所規範之大部分歧視性措施：</p> <p>(i) 刪除現行之歧視性措施，且／或</p> <p>(ii) 禁止採行新的或更多的歧視</p>

<sup>2</sup>This condition is understood in terms of number of sectors, volume of trade affected and modes of supply. In order to meet this condition, agreements should not provide for the *a priori* exclusion of any mode of supply.

<sup>3</sup> 本條件係基於行業數目、受影響貿易量及服務提供模式考量；為符合本條件，協定不得預先排除任何服務提供模式。

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<p>reasonable time-frame, except for measures permitted under Articles XI, XII, XIV and XIV bis.</p>	<p>性措施。</p> <p>上述規定應於該協定生效時或於一合理期間內實施。但第十一條、第十二條、第十四條及第十四條之一所允許之措施，不在此限。</p>
<p>2. In evaluating whether the conditions under paragraph 1(b) are met, consideration may be given to the relationship of the agreement to a wider process of economic integration or trade liberalization among the countries concerned.</p>	<p>2. 評估是否符合第 1 項第(b)款之條件時，得考慮該協定對相關國家間更廣泛經濟整合或貿易自由化過程之關係。</p>
<p>3.</p> <p>(a) Where developing countries are parties to an agreement of the type referred to in paragraph 1, flexibility shall be provided for regarding the conditions set out in paragraph 1, particularly with reference to subparagraph (b) thereof, in accordance with the level of development of the countries concerned, both overall and in individual sectors and subsectors.</p>	<p>3.</p> <p>(a) 開發中國家為第 1 項所指協定之成員者，應依據有關國家之開發程度，就整體及個別行業部門，彈性適用第 1 項中特別是第(b)款所規定之要件。</p>

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<p>(b) Notwithstanding paragraph 6, in the case of an agreement of the type referred to in paragraph 1 involving only developing countries, more favourable treatment may be granted to juridical persons owned or controlled by natural persons of the parties to such an agreement.</p>	<p>(b) 若第 1 項所列協定僅涉及開發中國家者，得不適用第 6 項之規定，而給予該協定會員之自然人所有或控制之法人更優惠之待遇。</p>
<p>4. Any agreement referred to in paragraph 1 shall be designed to facilitate trade between the parties to the agreement and shall not in respect of any Member outside the agreement raise the overall level of barriers to trade in services within the respective sectors or subsectors compared to the level applicable prior to such an agreement.</p>	<p>4. 第 1 項所指各項協定應旨在便利其成員間之貿易，對該等協定以外之本協定會員，於相關之行業部門，整體而言不得設立相較於該協定適用前更高程度之服務貿易障礙。</p>
<p>5. If, in the conclusion, enlargement or any significant modification of any agreement under paragraph 1, a Member intends to withdraw or modify a specific commitment inconsistently with the terms and conditions set out in its Schedule, it shall provide at least 90 days advance notice of such modification or withdrawal and the procedure set forth in paragraphs 2, 3 and 4 of Article XXI shall apply.</p>	<p>5. 若因第 1 項所指協定之簽訂、增補或重大修正，本協定會員擬撤回或修改特定承諾致與其承諾表所訂內容及條件不符時，應於九十日前提出該撤回或修改之通知，並應適用第二十一條第 2 項、第 3 項及第 4 項規定之程序。</p>

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6.A service supplier of any other Member that is a juridical person constituted under the laws of a party to an agreement referred to in paragraph 1 shall be entitled to treatment granted under such agreement, provided that it engages in substantive business operations in the territory of the parties to such agreement.

6. 本協定其他會員服務提供者依據第 1 項所指協定成員之法律所設立之法人，在該等協定締約成員境內從事實質營業者，應享有該等協定之待遇。

7.

(a) Members which are parties to any agreement referred to in paragraph 1 shall promptly notify any such agreement and any enlargement or any significant modification of that agreement to the Council for Trade in Services. They shall also make available to the Council such relevant information as may be requested by it. The Council may establish a working party to examine such an agreement or enlargement or modification of that agreement and to report to the Council on its consistency with this Article.

(b) Members which are parties to any agreement referred to in paragraph 1 which is implemented on the basis of a time-frame shall report periodically to the Council for Trade in Services on its implementation. The Council may establish a working party to examine such reports if it deems such a working party necessary.

(c) Based on the reports of the working parties referred to in subparagraphs (a)

7.

(a) 本協定會員為第 1 項所指協定之成員者，應將該等協定或其增補、重大修正，即時通知服務貿易理事會。該等相關資訊，經理事會要求者，並應予以提供。理事會得設立一工作小組審查該等協定及其增補或修正，並就該等協定是否與本條之規定相符，向理事會提出報告。

(b) 第 1 項所列協定係依時間表履行時，本協定會員為該等協定之成員者，應定期向服務貿易理事會報告其履行情形。理事會認為必要時，

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<p>and (b), the Council may make recommendations to the parties as it deems appropriate.</p>	<p>得設立工作小組審查其報告。 (c) 若理事會認為合適，得依第(a)款及第(b)款所設立之工作小組所作報告，向各成員提出建議。</p>
<p>8. A Member which is a party to any agreement referred to in paragraph 1 may not seek compensation for trade benefits that may accrue to any other Member from such agreement.</p>	<p>8. 本協定會員為第 1 項所指協定之成員者，對本協定其他會員自該項協定所獲得之貿易利益，不得請求補償。</p>

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**DIFFERENTIAL AND MORE FAVOURABLE  
TREATMENT RECIPROCITY AND FULLER  
PARTICIPATION OF DEVELOPING COUNTRIES**

**開發中國家差別及優惠待遇、互惠及充分參與之決議**

*Decision of 28 November 1979*

1979 年 11 月 28 日之決議

*(L/4903)*

*(L/4903)*

1. Notwithstanding the provisions of Article I of the General Agreement, contracting parties may accord differential and more favourable treatment to developing countries<sup>4</sup>, without according such treatment to other contracting parties.

1. 締約國成員得不受GATT第一條（最惠國待遇）規定之限制，僅給予開發中國家特殊及較優惠之待遇，而不需同等待遇給予其他締約國，

2. The provisions of paragraph 1 apply to the following<sup>5</sup>:

2. 得適用第1項之情形如下：

(a) Preferential tariff treatment accorded by developed contracting parties to products originating in developing countries in accordance with the Generalized System of Preferences,

(b) Differential and more favourable treatment with respect

<sup>4</sup> The words "developing countries" as used in this text are to be understood to refer also to developing territories.

<sup>5</sup> It would remain open for the CONTRACTING PARTIES to consider on an *ad hoc* basis under the GATT provisions for joint action any proposals for differential and more favourable treatment not falling within the scope of this paragraph.

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to the provisions of the General Agreement concerning non-tariff measures governed by the provisions of instruments multilaterally negotiated under the auspices of the GATT;

(c) Regional or global arrangements entered into amongst less-developed contracting parties for the mutual reduction or elimination of tariffs and, in accordance with criteria or conditions which may be prescribed by the CONTRACTING PARTIES, for the mutual reduction or elimination of non-tariff measures, on products imported from one another;

(d) Special treatment on the least developed among the developing countries in the context of any general or specific measures in favour of developing countries.

(c) 開發程度較低之締約國會員間以共同降低或消除關稅為目的所簽署之區域性或全球性協議，以及根據締約國會員陳述之標準或情形，以共同降低或消除彼此進口貨品之非關稅障礙措施為目的，所簽署之區域性或全球性協議。