Tariffs, WTO Schedules and Article XXVIII Renegotiations

Lecturer: Roy Santana

Dates: 26 January 2027

Room: This is a hybrid course. The course will be held on-site at Silva Casa Auditorium in the World Trade Institute, Hallerstrasse 6, Bern and online on Zoom.

Course Overview

Date	Day	Time (CET)	Topic
26 Jan.	Tuesday	09:00-12:00	Tariffs, WTO Schedules and Article II of the GATT 1994 (Roy)
		14:00-16:00	Changing Bound Tariffs: Article XXVIII Renegotiations and their implications (Roy)

This one-day course will examine tariffs, the operation of WTO Goods Schedules, and tariff renegotiations under Article XXVIII of the GATT 1994, combining legal and strategic analysis with practical exercises.

Participants will assess the process for and implications of changing tariff commitments for governments, businesses, supply chains, and market access. Practical exercises and case studies will equip participants to interpret tariff schedules and customs rules, assess the impact of tariff changes, and negotiation effectively.

This one-day course forms part of a week-long course on “Customs and market access in practice: from tariff classification to rules or origin, customs valuation, and renegotiation under Article XXVIII.

Roy Santana

Roy Santana is an expert in tariff and customs matters who has worked in the Market Access Division of the World Trade Organization since 2004. During this time, he has served as Secretary of the Council for Trade in Goods, the Committee on Market Access, and the Committee on Customs Valuation. He has also supported a range of WTO bodies, negotiations, and initiatives, including the Committee of Participants of the Information Technology Agreement (ITA), the negotiations leading to the expansion of the ITA, the Negotiating Group on Non-Agricultural Market Access (NAMA), the Environmental Goods Agreement (EGA), and the Trade Facilitation Agreement Facility (TFAF). He has served as a technical liaison in ten disputes under the WTO Dispute Settlement Understanding, contributed to numerous reports and publications by the WTO Secretariat, and regularly delivered technical assistance and training to government officials on a range of WTO agreements. Mr. Santana holds an LL.M. in Trade Regulation from New York University (NYU), as well as a law degree and a bachelor's degree in Economics from the University of Costa Rica.

TUESDAY, 26 JANUARY 2027

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Subject

- Introduction to tariffs and Article II of the GATT (morning session)
- Tariff renegotiations under Article XXVIII of the GATT (afternoon session)

Topics

- Tariff measures, including tariff-rate quotas
- MFN and preferential duties
- Bound tariffs and Schedules of concessions
- Internal taxes
- Other duties and charges
- Renegotiations under Article XXVIII of the GATT

Compulsory Reading Material

- Van den Bossche, Peter and Zdouc, Werner, (5th edition, 2022), *The Law and Policy of the World Trade Organization*, Cambridge University Press, Chapter 6 (Tariff barriers), pp. 456-520

- WTO Secretariat, WTO Analytical Index, Articles II and XXVIII of the GATT 1994, Practice (WTO), available at https://www.wto.org/english/res_e/publications_e/ai17_e/gatt1994_art2_oth.pdf and https://www.wto.org/english/res_e/publications_e/ai17_e/gatt1994_art28_oth.pdf

Optional Reading Material

- Lyons, Timothy, (3rd edition 2018), EU Customs Law (Oxford University Press), Chapter 5 (The Common Customs Tariff: Administration and Interpretation)

- WTO Secretariat, WTO Analytical Index, Articles II and XXVIII of the GATT 1994, Jurisprudence (WTO), available at https://www.wto.org/english/res_e/publications_e/ai17_e/gatt1994_art2_jur.pdf and https://www.wto.org/english/res_e/publications_e/ai17_e/gatt1994_art28_jur.pdf

- WTO Secretariat, *Status of Renegotiations under Article XXVIII of the GATT 1994, document G/MA/W/123, available at WTO, documents online*