Survey Least Developed Countries (LDCs)

on the Special Support Measures related to LDC status

Myanmar

United Nations
Department of Economic and Social Affairs (DESA)
Committee for Development Policy (CDP) Secretariat

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Introduction

This Survey is as an essential component of a project whose objective is to improve the capacity of least developed countries (LDCs) to utilize the benefits derived from membership in the LDC category and to ensure a smooth transition when graduating from that group. This Survey seeks to obtain detailed information regarding the advantages that LDCs have actually derived from the various commitments made in their favour in the WTO and other trade agreements, as well as insights as to how these benefits could be fully utilized and enhanced. Some of the requested information can be found in WTO documentation and other pertinent sources thus, the various questions in the Survey are accompanied by document references in endnotes to facilitate the completion of the Survey. Those LDC governments wishing further assistance in completing this Survey should contact DESA at cdp@un.org or call + 1

(212) 963-4752.

The respondents to this Survey will receive a manual with background information to the questions raised in this document.

Section I

Special Support Measures related to WTO Accession and Membership Obligations

1. WTO status

Question 1.1 Into which of the following categories does your country fall?

\boxtimes	Original WTO member ²
	Please answer Questions 2-13 and 15 of Section I and proceed to Section II
	Acceded to the WTO ³ Please answer Questions 2-13, 14.1-15 and 15 of Section I and proceed to Section II
	In the Process of Accession to the WTO Please answer Questions 14.16-22 and 15 of Section I and proceed to Section II
N.	None of the above Please proceed to Section II.

2. Special Treatment under the WTO Agreements

Background

The Decision on Measures in Favour of Least-Developed Countries recognized the difficulty LDCs would face in meeting the disciplines of the WTO. The Decision also provided for action to ensure the effective participation of LDCs in the world trading system and to improve their trading opportunities. Many of the Multilateral Trade Agreements provide special and differential treatment (SDT) to LDCs in terms of longer transitional periods or, and in some cases, permanent exemptions as long as they maintain LDC status. Many of the WTO Agreements commit Members, primarily the developed countries, to take special measures in favour of LDCs, such as technical and financial assistance. Such measures were to be implemented expeditiously and subject to regular reviews.

Three LDCs have acceded to the WTO under it Article XII. Twelve LDCs are currently in various stages of the accession process; the challenge is to ensure that all the benefits of LDCs status are fully reflected in their terms of accession.

Question 2.1 Has your country found itself unable to comply with a specific obligation or commitment in the WTO?
Yes Please elaborate
No Please provide comments, if any and proceed to question 2.3
Question 2.2 Has your country brought any such case to the attention of the WTO General Council?
Yes Please indicate when, which cases (if more than one), what follow-up was given by WTO and if a decision was taken.
□ No Please provide comments, if any
Question 2.3
Do you anticipate that your country may face difficulties in complying with WTO commitments or obligations in the future to the extent that it will bring such difficulties to the attention of the WTO General Council?
Yes Please indicate anticipated difficulties.
⊠ No
Please provide comments, if any

3. Agreement on Agriculture

Background

The Agreement on Agriculture initiates a reform process aimed at establishing a "fair and market-oriented agricultural trading system" through negotiations (Article 20) for which special and differential treatment is an "integral element" and which will take account of concerns such as food security and the possible negative effects on LDCs. LDCs are exempted (article 15:2) from undertaking reduction commitments on agricultural subsidies. However their domestic support may not exceed the Total Aggregate Measurement of Support (AMS) as established for the base period (1986-88).

Question 3.1

measures in favour of agricultural producers?	tic support
Yes Please indicate	
No Please indicate whether domestic support has been given -NO	

LDCs as Net food Importers

Under the Decision on Measures Concerning Possible Negative Effects of the Reform Programme On Least-Developed and Net Food-Importing Developing Countries it was agreed to initiate negotiations in the appropriate forum to establish a level of food aid commitments sufficient to meet the legitimate needs of developing countries, to ensure that an increasing proportion of basic foodstuffs is provided to LDCs and net food-importing developing countries in full grant form and provide technical and financial assistance to LDCs to improve their agricultural productivity and infrastructure.

Question 3.2

Has your country received the food aid and technical and financial assistance pursuant to the above mentioned decision in the last 5 years?

☐ Yes	
	Please indicate sources ⁹
No	
	Please provide comments, if any and proceed to question 3.4.

Question 3.3
In what form has this aid has been received?
(a) in grant form or concessional terms
\Box (b) in kind
(c) emergency food aid, project food aid or programme food aid
Question 3.4 Do you have any (further) comments on why your country has no
been able to utilize the above referred SDT provisions?
Yes
Please indicate
No

4. Agreement on Sanitary and Phytosanitary (SPS) regulations

Background

The SPS Agreement provides that Members should take measures to minimize the barriers that their SPS regulations could present to the exports of LDCs. In the preparation of sanitary of phytosanitary measures "members shall take account of the special needs of developing country members, and in particular, of the least-developed country members." (Article 10). Under Article 9, Members agree to facilitate the provision of technical assistance inter alia, in the areas of processing technologies, research and infrastructure, including in the establishment of national regulatory bodies [...] to allow such countries to adjust to, and comply with measures necessary to achieve the appropriate level of sanitary or phytosanitary protection in their export markets.

The SPS Agreement also provides for greater flexibility for LDCs (Article 14), permitting them to delay application of its provisions for a period of five years, from the entry into force of the WTO with respect to their sanitary or phytosanitary measures affecting importation or imported products.

The SPS Committee set out a Procedure to Enhance Transparency of Special and Differential Treatment in Favour of Developing Country Members which stipulated inter alia that notifications regarding the preparation of a new or a revised SPS regulation should identify the geographical regions or countries likely to be affected. If a developing country identifies significant difficulties with the proposed measure, the notifying Member would examine whether and how the identified problem could best be addressed by (1) a change in the measure to be applied on a MFN basis; (2) the provision of technical assistance to the exporting Member; or (3) the provision of special and differential treatment.

The Standards and Trade Development Facility (STDF) was established to assist developing countries to enhance their expertise and capacity to analyze and implement international SPS standards and thus their ability to gain and maintain market access.

Question 4.1

Do representatives from your country participate in the regular meetings of the standard-setting organizations – Codex Alimentarius Commission, World Organization for Animal Health and the International Plant Protection Convention?

Organizan	on joi intimut ileann ana the international i tant i roteetto
Convention	n?
Yes, plea	ase indicate which organizations
\boxtimes No	Please provide comments, if any
	The participation in these meetings depends on the availability of fu

The participation in these meetings depends on the availability of funding from the respective organizations.

Do representatives from your country participate in the regular meetings of the

Question 4.2

Committee on Trade and Development?
⊠ Yes
No
Please provide comments, if any
Question 4.3 In the last 5 years, were exports from your country rejected to enter into other countries due to non-compliance to SPS requirements?
∑ Yes
Please indicate the products concerned Butter Beans
Have these cases been brought to the attention of your Government?
Yes. Please provide details
No. Please provide comments, if any
No Please provide comments, if any
Question 4.4
In the last 5 years, did your country receive technical and/or financial assistance
to enhance its SPS-related capacity?
Yes Please indicate sources and sectors/products receiving assistance. From Japan for Food and Agricultural Products.
\square No
Please provide comments, if any
Question 4.5
Has your country notified to the WTO potential difficulties due to proposed SPS
regulations?
Yes Please provide reference
No Please provide comments, if any

Question 4.6

Has your country received technical and/or financial assistance through the
Standards and Trade Development Facility (STDF)?
Yes
Please provide details.
⊠ No
Please provide comments, if any
Question 4.7
Do you have any (further) comments on why your country has not been able to utilize the above referred SDT provisions?
Yes Please indicate
⊠ No

5. Agreement on Technical Barriers to Trade (TBT)

Background

The TBT Agreement (Article 11) provides that Members shall, if requested, arrange for the regulatory bodies within their territories to advise other Members and shall grant them technical assistance regarding the establishment of regulatory bodies, or bodies for the assessment of conformity with technical regulations; and the methods by which their technical regulations can best be met. In doing so they "shall give priority to the needs of the least-developed country Members" (Article 11.8) and in "determining the terms and conditions of the technical assistance, account shall be taken of the stage of development of the requesting Members and in particular of the least-developed country Members."

In recognition that the special development and trade needs and the stage of technological development may hinder the ability of developing countries to fully discharge their obligations, (Article 12.8), the Committee on Technical Barriers is authorized to grant, upon request, specified, time-limited exceptions in whole or in part from obligations under the TBT Agreement. When considering such requests "the Committee shall, in particular, take into account the special problems of the least-developed country Members."

Question 5.1

In the last 5 years, have exports from your country been rejected due to noncompliance to technical regulations?

Yes	
	Please provide references
	Have these cases been brought to the attention of your Government?
	Yes. Please provide details
	No. Please provide comments, if any
⊠ No	
	Please provide comments, if any

Question 5.2

In the last 5 years, did your country benefit from technical and financial assistance from the importing countries?

⊠ Yes
Please indicate sources and sectors/products? <u>Technical Assistance from KOICA, JICA, AOTS, MEXT, MTCP, AADOP, China, ITCA</u>
☐ No Please provide comments, if any
Question 5.3
In the last 5 years, did your country express its "specific trade concerns"
regarding technical regulations or standards?
Yes Please provide reference (what, where, when)?
No Please provide comments, if any
Question 5.4
Has your country requested exceptions from obligations under the TBT
Agreement pursuant to Article 12.8?
□Yes
Please provide reference
No Please provide comments, if any
Question 5.5
Do you have any (further) comments on why your country has not been able to utilize the above referred SDT provisions?
☐ Yes
Please indicate ☑ No

6. Agreement on Trade –related Investment Measures (TRIMs)

Background

LDCs were granted a seven-year transitional period to phase out measures inconsistent with the TRIMs Agreement (Article 5:2), which could be extended if an LDC experienced particular difficulties in implementing its provisions. (Article 5:3).

Question 6.1
Did your country notify the WTO that it maintained TRIMs that were not in conformity with Article 5.1 of the TRIMs Agreement?
☐ Yes Please provide details No
Please provide comments, if any and proceed to question 6.4 Question 6.2 Did your country eliminate these TRIMs within the seven year phase out period?
Yes Please provide comments, if any Proceed to question 6.4
☐ No Please provide comments, if any
Question 6.3
Did your country request an extension of this period under Article 5.3 of the TRIMs Agreement?
Yes Please provide details
□ No Please provide comments, if any

Question 6.4 Has your country introduced new measures that deviate from the obligations of the TRIMs Agreement? ☐ Yes Please provide details ☑ No Question 6.5 Do you have any (further) comments on why your country has not been able to utilize the above referred SDT provisions? ☐ Yes

Please indicate

 \boxtimes No

7. Agreement on the Implementation of Article VII of **GATT 1994 (Customs Valuation)**

Background

The Agreement on Customs Valuation permits developing countries to delay application for an initial transitional period of five years, subject to further extension (Annex III) if requested and justified. Developing countries may also request a reservation to permit them to maintain systems based on minimum values for an extended transitional period. The Decision on Implementation Issues and Concerns urged that positive consideration be given to such requests by LDCs and that their particular circumstances be taken into account when setting time frames and conditions.

Question 7.1

Has your country resorted to the provisions related to Special and Differential Treatment in the Customs Valuation Agreement? \times Yes Please indicate whether this pertained to: (a) Delayed application of the provisions of the Agreement? (b) Delayed application of the computed value method? (c) △ Annex III, paragraph 1 (extension of the five-year delay period)? (d) Annex III, paragraph 2 (reservation concerning minimum values)? (e) Annex III, paragraph 3 (reservation concerning sequential order of Articles 5 and 6)? Since Myanmar is member of the WTO, she will implement the \square No WTO valuation agreement. The Sea Customs Act had been amended since 1999 in order to consistent with provision of the Please provide comments, if any WTO Valuation Agreement for implementation. The 5th drafted Sea Customs Act Amendment is now waiting for approval of Cabinet. **Question 7.2** Do you have any (further) comments on why your country has not been able to

utilize the above referred SDT provision?

Yes	
	Please indicate
X No	

In order to implement the WTO valuation Agreement, Myanmar Customs Administration had conducted the following trainings for Custom Officials and private sectors. The implementation process will be done after receiving the approval of the agreement.(1) Basic training course for WTO Valuation Agreement.(2)Advanced training course for WTO Valuation Agreement. (3) The ASEAN Customs Valuation Guide had been developed.

8. Agreement on Import Licensing Procedures

Background

Article 3:5 (j) of the Agreement on Import Licensing provides that in allocating non-automatic licences, consideration shall also be given to ensuring a reasonable distribution of licences to new importers. In this regard, special consideration should be given to those traders importing products originating in developing country Members and, in particular, the least-developed country Members.

Question 8.1

Do representatives of your country attend the regular meetings of the Committee on Import Licensing?
Yes
No Please provide comments, if any
Question 8.2
Has your country raised any comments or questions regarding the application of import licenses by another Member to the attention of the Committee on Import Licensing Procedures?
Yes Please provide details?
No Please provide comments, if any

9. Agreement on Subsidies and Countervailing Measures

Background

According to Annex VII to the Agreement on Subsidies and Countervailing measures LDCs are not subject to the prohibition on export subsidies as set out in Article 3.1(a) of that Agreement. However, their subsidized exports are potentially liable for countervailing duties. LDCs lose this exemption for products in which they achieve export competitiveness i.e. 3.25 percent of world trade, for which export subsidies are to be phased out over an eight year period (Article 27.6).

Question 9.1 Does your government grant export subsidies as defined in Article 3.1 of the Agreement on Subsidies and Countervailing Measures? Yes Please provide details X No Please provide comments, if any and proceed to question 10 Question 9.2 If so, have exports benefiting from such subsidies been subject to countervailing measures? \square Yes Please indicate in which markets and for which products? \square No Please provide comments, if any Question 9.3 Has your country achieved "export competitiveness" in any product receiving export subsidies in the sense of Article 27.6 of the Agreement? Yes Please provide reference: \square No Please provide comments, if any

Question 9.4

Do you have any (further) comments on why your country has not been able t	0
utilize the above referred SDT provision?	
Yes	

Please indicate

10. General Agreement on Trade in Services (GATS)

Background

GATS (Article IV) provides that the increasing participation of developing countries in world trade in services shall be facilitated through negotiated specific commitments relating to: (a) the strengthening of their domestic services capacity and its efficiency and competitiveness, *inter alia* through access to technology on a commercial basis; (b) the improvement of their access to distribution channels and information networks; and (c) the liberalization of market access in sectors and modes of supply of export interest to them. Special priority shall be given to LDCs in this context. Furthermore, particular account shall be taken of the serious difficulty of LDCs in accepting negotiated specific commitments in view of their special economic situation and their development, trade and financial needs.

Question 10.1

In the last 5 years, did your country receive support from trading partners to increase its participation in world trade in services and benefited from any of the above special and differential treatment provisions?

⊠ Yes
Please indicate the type of assistance received and the donor country under the following
headings:
programmes to promote investment in LDCs, with a view to building their domestic services capacity and enhancing their efficiency and export competitiveness? reinforcing export/import promotion programmes?
promoting the development of LDCs' infrastructure and services exports through
training, technology transfer, enterprise level actions and schemes, intergovernmental cooperation programmes and, where feasible, financial resources?
improving the access of LDCs' services and service suppliers to distribution channel and information networks, especially in sectors and modes of supply of interest to LDCs
□ No
Please provide comments, if any
Question 10.2
Has your country carried out a national assessment of trade in services?
☐ Yes
Please provide details
⊠ No
Please provide comments, if any

Question 10.3

Was assistance received from WTO members, from the WTO Secretariat or from other multilateral organizations in carrying out this assessment?
☐ Yes
☐ WTO Members, please specify which Member(s) and type of assistance
☐ WTO Secretariat, please specify type of assistance
☐ Other multilateral organisations
Please indicate which and type of assistance:
\boxtimes_{N_0}
Please provide comments, if any
Question 10.4
Has your country identified those services sectors of priority in its development policies?
Yes Please provide reference
□ No Please explain why not

Background

Telecommunications Services:

In the GATS Annex on Telecommunications, paragraph 6(d) it is agreed that "members shall give special consideration to opportunities for the least-developed countries to encourage foreign suppliers of telecommunications services to assist in the transfer of technology, training and other activities that support the development of their telecommunications infrastructure and expansion of their telecommunications services trade."

Question 10.5

In the last 5 years, did your country receive assistance from suppliers in developed countries in the transfer of technology, training and other activities that support the development of your telecommunications infrastructure and expansion of your telecommunications services trade?

X Ye	es
	Please specify, including examples
□ No	
	Please provide comments, if any

Question 10.6

Do you have any (further) comments on why your country has not been able to utilize the above referred SDT provisions?

□Yes	Please indicate
\boxtimes No	

11. Agreement on Trade Related Intellectual Property Rights (TRIPS)

Extension of Transitional Periods

Background

The TRIPS Agreement (Article 66.1) states that "In view of the special needs and requirements of least-developed country Members, their economic, financial and administrative constraints, and their need for flexibility to create a viable technological base, such Members shall not be required to apply the provisions of this Agreement, other than Articles 3, 4 and 5, for a period of 10 years. The Council for TRIPS shall, upon duly motivated request by a least-developed country Member, accord extensions of this period". On the request of the LDC group this period was extended by the Decision of the TRIPS Council on the Extension of the Transitional Period under Article 66.1 of the Agreement for Least-Developed Country Members, under which LDCs

"shall not be required to apply the provisions of the Agreement, other than Articles 3 (national treatment) 4 (MFN treatment) and 5 (precedence of WIPO procedures), until 1 July 2013, or until such a date on which they cease to be a least-developed country Member, whichever date is earlier.

At the Fourth Ministerial Conference of the WTO, paragraph 7 of the Declaration on the TRIPS Agreement and Public Health adopted on 14 November 2001, WTO Members agreed that "the least-developed country members will not be obliged, with respect to pharmaceutical products, to implement or apply Sections 5 and 7 [patents and protection of undisclosed information] of Part II of the TRIPS Agreement or to enforce rights provided for under these Sections until 1 January 2016, without prejudice to the right of least-developed country members to seek other extensions of the transition periods as provided for in Article 66.1 of the TRIPS Agreement".

Question 11.1

Has your country requested an extension of transitional periods under the above mentioned decision?

☐ Yes	
	Please provide details
\boxtimes_{N_0}	
Pl	ease provide comments, if any

Question 11.2

Has your country submitted information on its needs for technical and financial cooperation as provided in paragraph 2 of the Decision of the TRIPS Council on the Extension of the Transitional Period under Article 66.1 of the Agreement for Least-Developed Country Members?

Yes
Please provide reference
No
Please provide comments, if any

Technical Cooperation

Background

Article 67 stipulates that "developed members shall provide, on request and on mutually agreed terms and conditions, technical and financial cooperation in favour of developing and least-developed members". The Decision on the Extension of Transitional Periods, requests LDCs to provide as much information as possible on their individual priority needs for technical and financial cooperation in order to assist them taking steps necessary to implement the TRIPS Agreement. Developed country Members shall provide technical and financial cooperation in favour of LDCs in order to effectively address these needs.

Question 11.3

Has your country requested and received technical and financial cooperation from developed country members to assist it to implement the TRIPs Agreement?

Yes
Please indicate from which members, and in which sectors:

No
Please provide comments, if any

TRIPs and Public Health

Background

Paragraph 6 of the Doha Ministerial Declaration on the TRIPS Agreement and public health recognized "that WTO Members with insufficient or no manufacturing capacities in the pharmaceutical sector could face difficulties in making effective use of compulsory licensing under the TRIPS Agreement" A waiver from Article 31f of TRIPS Agreement

permits such countries to issue compulsory licences to suppliers in exporting countries under specific conditions. It is assumed that LDCs have "insufficient manufacturing capacities". Subsequently (6 December 2005) a Protocol to amend the TRIPS Agreement so as to give this provision a permanent legal status was submitted for the signature by Members.

Question 11.4 Has your country accepted the Protocol Amending the TRIPS Agreement submitted on 6 December 2005? Yes Please provide comments, if any \square No Please provide comments, if any Ouestion 11.5 Has your country imported pharmaceutical products under compulsory licence pursuant to the above mentioned Decision? Please indicate the period, generic versions of pharmaceutical products imported under compulsory licenses and exporting country with reference to notification to WTO \square No Please provide comments, if any Question 11.6 Has your country granted new patents of pharmaceutical products? Yes Please indicate \bowtie No Please provide comments, if any Proceed to question 11.8 **Question 11.7** If so, have these entailed exclusive marketing rights? ☐ Yes Please provide details Please provide comments, if any Page 25 of 53

Question 11.8

Do yo	ou have any (further) comments on why your country has not been able to
utilize	the above referred SDT provisions?
Yes	
□ No	Please indicate

12. Dispute Settlement

Background

Article 24 of the Dispute Settlement understanding sets out *Special Procedures Involving Least-Developed Country Members* under which particular consideration shall be given to the special situation of LDCs at all stages of the determination of the causes of a dispute and of dispute settlement procedures, Members shall exercise due restraint both in raising matters involving LDCs in asking for compensation or seeking authorization to suspend concessions or other obligations if this is authorized. In cases involving an LDC Director-General or the Chairman of the DSB shall, upon request by a LDC offer their good offices, conciliation and mediation with a view to assisting the parties to settle the dispute, before a request for a panel is made.

Question 12.1

Has yo	our country been involved in dispute settlement cases?
Yes	
	As a complaining party?
	As a responding party?
	As a third party?
l No	Please provide comments, if any
	Please provide comments, if any
Proceed	to question 12.3
	on 12.2 Did your country request the good offices of the Director General Chairman of the DSU?
☐ Yes	Please provide details
⊠ No l	Please provide comments, if any

Question 12.3

Do you have any (further) comments on why your country has not been able to utilize the above referred SDT provision?

Yes

Please indicate

X No

13. Trade Policy Reviews

Background

The Trade Policy Review Mechanism provides that smaller trading countries will be reviewed every six years, except that a longer period may be fixed for LDCs. Particular account shall be taken of difficulties presented to LDCs in compiling their reports. The Secretariat shall make available technical assistance on request to developing country Members, and in particular to the least-developed country Members.

Question 13.1 Has your country had a Trade Policy Review?
☐ Yes How many?
No Please proceed to question 13.3
Question 13.2
Did your country receive technical assistance from the WTO Secretariat in undertaking trade policy reviews?
Yes Please provide details
No Please provide comments, if any
Question 13.3 Do you have any (further) comments on how your country would be able to better utilize the above referred SDT provision?
Yes Please indicate
\boxtimes No

14. Accession of LDCs

Background

The Doha Ministerial Declaration agreed to work to facilitate and accelerate negotiations with acceding LDCs. The WTO Secretariat was to reflect this priority in its plans for technical assistance. Subsequently, the General Council guidelines stated that Members shall exercise restraint in seeking concessions and commitments on trade in goods and services from acceding LDCs, taking into account the levels of concessions and commitments undertaken by existing WTO LDC Members". The General Council also decided that: "The transitional periods/transitional arrangements foreseen under specific WTO Agreements, to enable acceding LDCs to effectively implement commitments and obligations, shall be granted in accession negotiations taking into account individual development, financial and trade needs. Moreover, that such "transitional periods/arrangements shall be accompanied by Action Plans for compliance with WTO rules. The implementation of the Action Plans shall be supported by Technical Assistance and Capacity Building measures for the acceding LDCs'. Upon the request of an acceding LDC, WTO Members may coordinate efforts to guide that LDC through the implementation process". Furthermore "the good offices of the Director-General shall be available to assist acceding LDCs and Chairpersons of the LDCs' Accession Working Parties in implementing this decision".

Three LDCs have acceded to the WTO under Article XII. Twelve LDCs are currently in various stages of the accession process. Members have agreed to work to facilitate and accelerate negotiations with these acceding LDCs, in line with the 2002 General Council Decision.

Experience of LDCs having Acceded to the WTO

Question 14.1

How long did the accession process take?

Please indicate

Question 14.2
Which WTO Members were included in the Working Party?

Please indicate

Question 14.3

With which Members did conduct bilateral negotiations in the final stage of the accession process? Please indicate Question 14.4 Which were the most contentions/difficult issues in the negotiations? ☐ Yes Please provide details \square No Please provide comments, if any Question 14.5 Which were the least contentions/difficult issues in the negotiations? ☐ Yes Please provide details ☐ No Please provide comments, if any Question 14.6 In your Government's view, is the level of concessions and commitments agreed to in the accession process compatible with your country's development stage? ☐ Yes Please provide details \square No Please provide comments, if any Question 14.7 In your Government's view, did WTO members take into account the levels of concessions and commitments undertaken by existing WTO LDCs' Members? Yes Please provide details \square No

Please provide comments, if any

Question 14.8 Did your country benefit from a simplified negotiating process for LDCs?

Yes	
[The good offices of the WTO Director-General were used. Details
	The accession process benefited from expedited documentation exchange. Details
	The accession process benefited from streamlined procedures. Details
[Bi-lateral negotiations were held in the country itself. Details
[Other. Details
□ No	
]	Please provide comments, if any
Questi	on 14.9
the fou	ou asked to undertake higher levels of commitments than those made by unding LDCs of the WTO?
☐ Yes	Please provide details
□ No	Please provide comments, if any
Questi	on 14.10
Were y	you asked to make commitments on any of the plurilateral agreements or to
partici	pate in other optional sectoral market access initiatives?
Yes	
]	Please indicate type of commitments that were asked and made
□ No	Please provide comments, if any
Questi	on 14.11
Did yo □ Yes	ur country benefit from transitional periods in its terms of accession?
adequat	Please indicate in which Agreements, for how long and whether they were perceived as e
□ No	
	Please provide comments, if any

Question 14.12

	ountry receive assistance from multilateral or bilateral donors in the accession to the WTO?
☐ Yes Please	indicate from which sources and type of assistance
□ No Please	provide comments, if any
Question 1	4.13
Did your co	ountry prepare an Action Plan for compliance with WTO rules?
☐ Yes Please	provide reference
□ No Please	provide comments, if any
Question 1	4.14
_	ountry receive assistance from multilateral or bilateral donors in the implementation of the Action Plan?
Yes Please	indicate from which sources and type of assistance:
□ No Please	provide comments, if any
Question14	2.15
_	sider SDT provisions for accession were effective in assisting your the accession process?
☐ Yes Please	indicate
□ No	

LDCs in the Process of Accession

Question 14.16
Which WTO Members are included in the Working Party?
Please indicate
Question 14.17
With which Members is your country conducting bilateral negotiations?
Please indicate
Question 14.18
Is your country receiving technical assistance from multilateral and bilateral
donors and trading partners? ²¹
□Yes
Please describe the source and type of assistance received
□ No
Please provide comments, if any
Question 14.19
Which are the most complex issues in the accession process?
□Yes
Please provide details
□ No
Please provide comments, if any
Question 14.20
Is your country seeking extended transitional periods or other flexibility
provisions in its terms of accession? Yes
Please indicate which ones
☐ No Please provide comments, if any

Question 14.21

LDCs used as a framework in the accession negotiations? ²³				
Yes				
□ No	Please indicate which ones			
	Please provide comments, if any			
Quest	ion 14.22			
•	u have any (further) comments on accession process and negotiations of country?			
☐ Yes ☐ No	Please indicate			

15. Comments and suggestions

Question 15.1

Does your country have any comments or suggestions on how support measures for LDCs related to the WTO can be improved in order to become more effective?

Please elaborate

Technical assistance for Myanmar Custom is done by WTO and ASEAN.

WTO ought to arrange the technical assistance.

Support measures for LDC related to the WTO could be improved the following principles:

(1) nondiscrimination: and
(2) regular review / monitoring.

The support measures for LDCs related to WTO should be on the non-discrimination basis.

Section II

Special Support Measures related to Preferential Market Access

1. Preferential Schemes in favour of LDCs²⁴

Background

Market access preferences entitle exporters from LDCs to pay lower tariffs or to have duty- and quota-free access to third country markets. Many of these trade preferences are granted under Generalized System of Preferences (GSP) which are non-reciprocal.

Product coverage

Question 1.1

Are major exports from your country to developed countries not covered by duty free, quota free treatment? developed countries not covered by duty

The commodity mentioned in the Customs Tariff of Myanmar are exempted from export duty. The quota treatment is only concern for Department of Trade and International trade Statistics is published by Central Statistical Organization (CSO).



Please describe covering the most recent year for which data is available Indicate year:

Importing country	Products excluded	Value of products (indicate currency)	Value of Products excluded as a percentage of the value of total exports from your country to the country concerned
USA	All products	2.562 US \$ mil	100%
EU	All products	137.136 US \$ mil	100%

No
111

Do	LDC-specific	Preference	Schemes	offered by	developing	countries	provide
sig	nificant duty-f	ree access f	or your co	ountry's ex	eports?		

⊠ Yes
Please identify countries concerned and under which conditions those preference schemes were
offered. (1) Korea-on 85% of Tariff Lines.
(2) India-on 4430 items (at HS 6 digit),
(3) GSP scheme (37conutries)-Agriculture products, Industrial products, and handicrafts
□ No
Please provide comments, if any
Eligibility and binding nature of preferences
Question 1.3
Is your country excluded from any GSP scheme?
⊠ Yes
Please specify countries involved: Excluded from US and EU scheme due to political reason. No
Please provide comments, if any
Question1.4
Are the preferences extended to your country
Contractual?
Please provide reference to relevant agreement.
Autonomous?
Question 1.5

⊠ Yes

deterrent to export oriented investment?

Please provide examples if possible. By discriminating against Myanmar, or lack of security of preferential access acts as a deterrent to export oriented

Does your country consider that lack of security of preferential access acts as a

☐ No		
	Please provide comments, if any	investment
Utiliza	tion of Preferences 1	

Background

Although LDCs may be granted duty free treatment for all, or most of imports into some trading partners, these preferences are far from being fully utilized, i.e. many exports eligible for preferential treatment do not actually receive it, and they pay duties. This is usually due to the stringency and/or complexity of rules of origin and related documentation requirements. Often the margin of preference is so low that the cost incurred in complying with such documentation requirements is not justified.

Furthermore, exports that qualify for preferential treatment (i.e. which conform to the rules of origin and ancillary requirements), may (a) not be imported at all due to non-tariff measures, of which technical regulations and sanitary and phytosanitary requirements seem to the most onerous, or (b) not exported because the LDCs do not have the supply capacity.

Question 1.6

Which would seem to be the main factors inhibiting your country from fully utilizing LDC preferences?

\boxtimes	Lack of awareness of existence of preferences
\boxtimes	Lack of awareness of criteria for obtaining preferential treatment
	Rules of origin
	Low preferential margins
\boxtimes	NTMs
\boxtimes	Supply-side problems
X	Other please explain: Political Reason

Rules of origin³⁶

Background

The WTO Agreement on Rules of Origin sets out rules governing the application of non-preferential rules of origin. However, its Annex II contains a Common Declaration with Regard to Preferential Rules of Origin which covers mainly procedural aspects, but obliges Members to notify their preferential rules of origin.³¹

Do rules of or	rigin present a signi	ificant impedimei	nt to the full utilize	tion of LDCs
preferences? 32	1			
□Yes				

Please describe difficulties confronted and specify countries involved

Question 1.8

Please provide comments, if any

 \boxtimes No

Over the last 5 years, has your country received technical assistance, through bilateral or multilateral programmes to assist in compliance with rules of origin and related documentary requirements?

\boxtimes Yes	
	Please indicate sources and type of assistance received
	Training/ Workshops by Thailand, through bilateral programmes. Organized by the Thailand
	International Cooperation Agency (TICA).
	Training and Seminar from Thailand, Japan, Singapore
No	
□ N0	Please provide comments, if any

Low preferential margins

Background

The value of preferential access for LDCs is reduced by the extent to which competing imports from other sources also enter duty free or at very low rates, either under MFN treatment, GSP, FTAs or other preferential agreements. Where MFN rates are low, the margin of preference may not offset the cost involved in complying with rules of origin and related documentation requirements.

Are your country's main exports already MFN duty free in major markets, or subject to very low MFN duties?

 \boxtimes Yes

Singapore

Please identify main products which are MFN duty free or incurring low tariffs and markets for the most recent year

Indicate year:

Importing country	Main export Products	MFN duty	Value of exports(indicatecurrency)	V a l u e as a percentage of total exports from your country to the country concerned
Philippine	Agriculture	5	14.38US\$mil	52.85%
Indonesia	Agriculture	5	21.398US\$mil	57.174%
Malaysia	Agriculture	0	46.566US\$mil	30.51%
Malaysia	Mineral Protect	0	8.72US\$mil	5.71%
Malaysia	Finest Product	0	2.917US\$mil	1.91%
India	Forest Product	5	313.507US\$mil	31.18%

□ No

Please provide comments, if any

NT Ms

Sanitary and phytosanitary (SPS) regulationsSee Section]

Technical Regulations and StandardsSee Section 1

Other measures

Has your country identified other impediments to the utilization of LDC

preferences (excluding supply constraints discussed below)?

☐ Ye	s
	Describe nature of limitations and action taken (if any)
⊠No	
	Please provide comments, if any

Supply side constraints.

Background

Ministers have highlighted the importance of contributing to reducing their supply side constraints. One of the main elements of the Integrated Framework (IF) process is to prepare a Diagnostic integration Study (DTIS) to identify constraints to traders, sectors of greatest export potential and an Action Matrix, a plan of action for better integration into the international trading system. This enables the LDC to formulate trade-related projects and to access Aid-for-Trade.

Another factor contributing to supply side constraints is the lack of security of access when preferences are not "bound" in a contractual sense. This may discourage investment in export industries. A further contributing factor is a lack of an enabling business and investment environment, including legal and regulatory structures in LDCs.

Question 1.11

Are there any major supply side constraints to your country's exports?

Yes			
	Please	provide	details:

Supply side constraint inhibiting exports	Products affected-(if product specificconstraints exist)
Technical know-how, low quality products and seeds, testing facilities, dated Laboratory equipment, low investment,	All agricultural products
Low quality seeds	Rice, pulses and beans, sesame seeds

□ No

Question 1.12 Has your country Prepared a DTIS?
Yes When? Has it been updated since?
No Why? Technology existing laboratories are needed to be improved.
Question 1.13 Has your country benefited from the Integrated Framework (IF)
☐ Yes Which projects were financed by the IF? Window I: Window II:
No Please provide comments, if any
Question 1.14 Has your country benefited from the Enhanced Integrated Framework (EIF)
☐ Yes Which projects were financed by the EIF? Tier 1:
Tier 2: No Please provide comments, if any
Question 1.15
Has your country benefited from Aid for Trade programmes aimed at increasing supply capacity?
Yes Please provide details and sources of financing
No Please provide comments, if any

In your country's view, have these programmes resulted in an increase in exports of products benefiting from preferences?

☐ Yes
Please provide details
☐ No
Please provide comments, if any

2. Free Trade and other Preferential Agreements

Background

Every LDC WTO Member is a party to at least one FTA, or of a limited preferential agreement. These Agreements, when entered into with other developing countries, often provide LDCs with preferential access to markets that they would otherwise not receive. In FTAs with developed countries, which are committed to grant DFQF, additional benefits can be provided by improvements in rules of origin or greater access to financial and technical assistance to overcome NTMs such as SPS. On the other hand, membership in these Agreements may require LDCs to make reciprocal concessions which they are not required to make in the WTO or even accept more stringent disciplines on other trade issues (so-called "WTO plus). Furthermore, these FTAs and other preferential agreements may provide duty free access to parties, while imports from LDCs outside these agreement would be dutiable, thus discriminating against LDCs.

Question 2.1 Does your country enjoy additional benefits beyond lower or zero tariffs due to its LDC status under bilateral or regional Free Trade Agreements (FTA)?

\boxtimes Ye	es ACFTA, AKFTA, AANZFTA, AJCEP, AIFTA
	Please indicate FTA(s)
	Would this be due to:
	greater security of access?
	preferential treatment that would not otherwise be available?
	wider product coverage?
	more flexible rules of origin?
	provisions for dealing more effectively with NTMs?
	additional technical and financial assistance?
¬ .,	other? (Please explain)
No	

	consider that being a party to the agreement(s) has provided additional sover those enjoyed from LDC status in the WTO?
Yes	
⊠ No	lease explain and specify agreement
Questio	on 2.3
_	portant export products from your country face higher tariffs than those of itors in main markets due to FTAs or other limited preferential schemes?
☐ Yes P	lease indicate products and importing countries concerned:
⊠ No P	lease provide comments, if any
Questio	on 2.4
outside	our country receive preferential treatment from any developing countries the framework of FTAs or limited preferential schemes? uestion 1.2 .above)
⊠ Yes	lease indicate countries. Korea, India.
□ No P	lease provide comments, if any
Questio	
	our country enjoy special LDC tariff preferences under the Global System le Preferences (GSTP)37?
X No	lease provide comments, if any

3. Graduation

Background

Countries earmarked for graduation from the LDC category are concerned about the loss of LDC specific preferential treatment and S&D provisions³⁸. General Assembly resolution 59/209 on the smooth transition of graduating countries from the LDC category-provides for a three year transition period subject to monitoring. The problems could be mitigated by the continuation of existing preferences for graduated LDCs and the maintenance of transitional periods currently applying to the countries concerned.

Question 3.1

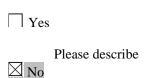
If your country is scheduled for Graduation from the LDCs category in the foreseeable future please identify main concerns

Loss of duty free access
Loss of flexibilities in implementation of WTO Agreements
Reduction of technical assistance
Other trade measures, please specify
☐ No concerns.
Please provide comments, if any

4. Comments and Suggestions

Question 4.1

Does your country have any comments on how international support measures related to preferential market access can be improved in order to become more effective?



END NOTES

WTO document WT/COMTD/LDC/W/44 of 10 March 2009 (*Note by the Secretariat on the Accession of Least-Developed Countries to the WTO*), sets out the state of play in the process of accession of LDCs, summarizes the terms under which those LDCs have acceded and identifies the sources of technical assistance that have been drawn upon.

http://docsonline.wto.org/DDFDocuments/t/WT/COMTD/LDCW44.doc

The LDCs Original Members of the WTO are Angola, Bangladesh, Benin, Burkina Faso, Burundi, Central African Republic, Chad, Democratic Republic of the Congo, Djibouti, The Gambia, Guinea, Guinea Bissau, Haiti, Lesotho, Madagascar, Malawi, Maldives, Mali, Mauritania, Mozambique, Myanmar, Niger, Rwanda, Senegal, Sierra Leone, Solomon Islands, Togo, Uganda, United Republic of Tanzania, and Zambia. As of 10 March 2009, three LDCs had acceded under article XII of the WTO, Cambodia, Nepal and Cape Verde. See WT/COMTD/LDC/W/44.

http://docsonline.wto.org/DDFDocuments/t/WT/COMTD/LDCW44.doc ⁴Working parties have been established and negotiations are underway with Bhutan, Ethiopia, Lao PDR and Yemen, while Samoa, Sudan and Vanuatu are well advanced in their accession process. Working parties have also been established for Afghanistan, Sao Tomé and Principe, Comoros, Liberia and Equatorial Guinea, but negotiations are yet to start awaiting the submission of the Memorandum on the Foreign Trade Regime by these countries. See WT/COMTD/LDC/W/44.

http://docsonline.wto.org/DDFDocuments/t/WT/COMTD/LDCW44.doc Annexed to the Final Act of the Uruguay Round. http://www.wto.org/english/docs_e/legal_e/ursum_e.htm

The large majority of those LDCs that were contracting parties to GATT (1947) had joined GATT through sponsorship under Article XXVI:5. These LDCs were given until 15 April 1995 to submit schedules of concessions and commitments on goods and services in order to become Original Members of the WTO. http://www.wto.org/english/docs-e/legal-e/gatt47-02-e.htm Annexed to the Final Act of the Uruguay Round. http://www.wto.org/english/docs-e/legal-e/35-dag-e.htm Article 16.2 of the Agreement on Agriculture provides for the monitoring of this decision. See recent notifications such as /G/AG/N/EEC/56, 18 April 2008. http://docsonline.wto.org/DDFDocuments/t/G/AG/NEEC56.doc Article 16.2 of the Agreement on Agriculture provides for the monitoring of this decision. See recent notifications such as /G/AG/N/EEC/56, 18 April 2008.

http://docsonline.wto.org/DDFDocuments/t/G/AG/NEEC56.doc ¹⁰ G/SPS/33 and Add.1, Decision of the SPS Committee, 27 October 2004 and G/SPS/33/Rev.1, 18 December 2009.http://docsonline.wto.org/DDFDocuments/t/G/SPS/33.doc, http://docsonline.wto.org/DDFDocuments/t/G/SPS/33A1.doc, http://docsonline.wto.org/DDFDocuments/t/G/SPS/33R1.doc

WT/COMTD/LDC/W/39, 4 July 2006 (Non-Tariff Measures on Products of Export Interest to the Least-Developed Countries, Note by the Secretariat) contains a report on problems faced by LDCS in meeting SPS requirements. Table 1 in the Annex lists those SPS notifications identifying LDCs as potentially affected by a measure. http://docsonline.wto.org/DDFDocuments/t/WT/COMTD/LDCW39.doc
WT/COMTD/LDC/W/45, 4 June 2009 (Overview of Progress in the Standards and Trade Development Facility, Note by the Secretariat) lists the Approved STDF (Standards and Trade Development Facility) Project Grants Specifically Benefiting LDCs and the state of play of those in the pipeline (in the Annex). A detailed discussion of the operation of the STDF facility took place at the 53rd Session of the WTO Sub-Committee on LDCs WT/COMTD/LDC/M/53, 24 August 2009, Note on the Meeting of 12 June 2009. http://docsonline.wto.org/DDFDocuments/t/WT/COMTD/LDCW45.doc, http://docsonline.wto.org/DDFDocuments/t/WT/COMTD/LDCM53.doc See G/VAL/W/171/REV.1,15 October 2009 Fourteenth Annual Review of the Implementation and Operation of The Agreement on Implementation of Article VII of The General Agreement on Tariffs and Trade 1994, Background working

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document by the Secretariat, Revision. http://docsonline.wto.org/DDFDocuments/t/G/VAL/W171R1.doc Countervailing actions are to be notified "without delay" under Article 25.11 of the Agreement see

G/SCM/N/ series. IP/C/40, 30 November 2005. http://docsonline.wto.org/DDFDocuments/t/IP/C/40.doc WT/L/641, as of 3 September 2009, the only LDC having accepted the Protocol was Zambia. http://docsonline.wto.org/DDFDocuments/t/WT/L/641.doc

The only notification listed is by Rwanda regarding imports from Canada IP/N/9/RWA/1. http://docsonline.wto.org/DDFDocuments/t/IP/N/9RWA1.doc

Bangladesh was a complainant in a case against India relating to anti-dumping actions in 2004, see DS306.

http://www.wto.org/english/tratop_e/dispu_e/cases_e/ds306_e.htm

WT/MIN(01)/DEC/1, 20 November 2001 Ministerial Declaration paragraph 42. http://docsonline.wto.org/DDFDocuments/t/WT/min01/DEC1.doc

Document WT/L/508, Decision of 10 December 2002 on the Accession of the Least-Developed Countries.

http://docsonline.wto.org/DDFDocuments/t/WT/L/508.doc

WT/COMTD/LDC/W/44, 10 March 2009 (*Note by the Secretariat on Accession of Least-Developed Countries to the WTO*) lists the assistance being received by LDCs currently in the process of access to the WTO (pp. 9-10).

http://docsonline.wto.org/DDFDocuments/t/WT/COMTD/LDCW44.doc 22

It is reported that Bhutan has requested transitional arrangements for the implementation of WTO rules on Customs Valuation, SPS, TBT, and TRIPS; LAO PDR for Customs Valuation, SPS, TBT, TRIMs and TRIPS; Samoa for SPS and TRIPS; Yemen for flexibilities in areas such as trading rights, fees and charges, import prohibitions and licensing, customs valuation, subsidies, SPS, TBT, TRIMs and TRIPS. WT/COMTD/LDC/W/44. http://docsonline.wto.org/DDFDocuments/t/WT/COMTD/LDCW44.doc

Table 3 of WT/COMTD/LDC/42 Rev.1, 26 February 2009 (Market Access Issues Related to Products of Export Interest Originating from Least Developed Countries, Note by the Secretariat) summarizes the Measures in Favour of Exports Originating in LDCs and updates the basic information contained in a previous note on market access WT/COMTD/LDC/W/38 Annex table 2, 22 February 2006. These tables indicate that 36 countries plus the EU grant tariff preferences to LDCs. The tariff treatment of exports originating in LDCs is summarized in the tables on pages 53-56 of WT/COMTD/LDC/W/42/Rev.1http://docsonline.wto.org/DDFDocuments/t/WT/COMTD/LDCW42R1.dochttp://docsonline.wto.org/DDFDocuments/t/tn/ma/S19.doc

As of 2006, 79 per cent of LDC exports entered developed country markets duty free. (see WT/COMTD/LDC/W/42 Rev.1 Market Access for Products and Services of Export Interest to Least-Developed Countries, Note by the Secretariat 29 February 2009). As can be seen in page 28 of this document, the share of imports from LDCs eligible for duty free treatment varies considerably as among LDCs reflecting the product coverage of LDC preferences and the composition of the exports of the individual LDCs.

http://docsonline.wto.org/DDFDocuments/t/WT/COMTD/LDCW42R1.doc Among the QUAD countries, the EU grants duty free treatment to LDC exports on all tariff lines. For Japan there are few exceptions, mainly rice, and for Canada, certain dairy products. The United States excludes most textiles and clothing items, footwear, handbags, work gloves, and other leather apparel, steel glass and electronics. See UNCTAD Handbook on Duty Free Quota Free Rules of Origin, UNCTAD/ALDC/2008/4, page 14. Furthermore, Australia, India, Moldova, New Zealand, Norway, Tajikistan and Russia also grant duty free quota free access to all LDCs (see information in WT/COMTD/LDC/W/38 and WT/COMTD/LDC/42Rev.1). http://www.unctad.org/en/docs/aldc20084_en.pdf,

http://docsonline.wto.org/DDFDocuments/t/tn/ma/S19.doc,

http://docsonline.wto.org/DDFDocuments/t/WT/COMTD/LDCW42R1.doc

Utilization rate is defined as the ratio between imports actually receiving preference and covered imports; it does not take into account covered products that would otherwise qualify for preferences, but which are not imported due to NTMs, or not exported due to supply-side problems. An UNCTAD study calculated that in 2001 the combined utilization rate by LDCs exporters to the Quad countries was only 67 per cent (i.e. only 67 per cent of imports from LDCs eligible for Preferences actually received them,). More recent information contained in WT/COMTD/W/42/Rev.1 indicated that the rates had improved, to 88% in Canada, 83% in the EU and 79% in the United States.

See General Council Decision on accession of Least Developed Countries, 10 December 2002, WT/L/508. http://docsonline.wto.org/DDFDocuments/t/WT/L/508.doc

http://docsonline.wto.org/DDFDocuments/t/WT/COMTD/LDCW42R1.doc

The NTMs facing LDC exports have been listed in WT/COMTD/LDC/W/39, p. 13. http://docsonline.wto.org/DDFDocuments/t/WT/COMTD/LDCW39.doc

The Rules of Origin applied by Quad countries to imports from LDCs are described in the Handbook on Duty Free Quota Free Rules of Origin, UNCTAD/ALDC/2008/4 http://www.unctad.org/en/docs/aldc20084_en.pdf As of 2008, 87 notifications had been received, contained in the G/RO/N series The difficulties faced by LDCs in meeting rules of origin are described in detail in: Trade Preferences for LDCs: An Early Assessment of Benefits and Possible Improvements UNCTAD/ITCD/TSB/2003/8 and UNCTAD Handbook on Duty Free Quota Free Rules of Origin, UNCTAD/ALDC/2008/4. http://www.unctad.org/en/docs/itcdtsb20038_en.pdf, http://www.unctad.org/en/docs/aldc20084_en.pdf

WT/COMTD/LDC/W/39 identifies such measures as consular formalities and documentation, anti-dumping measures, government purchases and subsidies, import licensing, transit procedures, marking requirements, tariff quotas and customs formalities. http://docsonline.wto.org/DDFDocuments/t/WT/COMTD/LDCW39.doc As of September 2009, 35 LDCs had completed their DTIS, one has completed a DTIS update, and three are now in the process of updating their DTIS. At its July 2009 meeting, the EIF Interim Board approved the first two Tier 1 projects for Yemen and Sierra Leone; a further four (for Cambodia, Malawi, Rwanda and Uganda) have since been submitted for approval by the EIF Interim Board.

Preferential treatment for LDCs in the context of the GSTP and regional and bilateral FTAs has been included in to WT/COMTD/LDC/42Rev1 Annex table 3 which updates the basic information included in WT/COMTD/LDC/W/38 Annex table.http://docsonline.wto.org/DDFDocuments/t/WT/COMTD/LDCW42R1.doc, http://docsonline.wto.org/DDFDocuments/t/tn/ma/S19.doc For example, there is a current debate as to how the EU EPA's could provide any net benefits to LDCs that already enjoy DFQF treatment. It is claimed that the rules of origin under the EPAs with the EU will provide LDCs with improved access, notably on textiles and fisheries products, on the other hand, the EU is seeking the abolition of export taxes which is not required by the WTO see Trade Policy in Practice, Interim Economic Partnership Agreements: Questions and Answers, -Brussels, 27 March 2008 http://ec.europa.eu/trade/. LDC parties to the GSTP are: Bangladesh, Benin, Guinea, Mozambique, Myanmar, Sudan, and Tanzania, while Burkina Faso, Burundi, Haiti, Madagascar, Mauritania, Rwanda and Uganda have applied for accession to the GSTP. Algeria, Argentina, Brazil, Bangladesh, Cameroon, Egypt, Iran, Republic of Korea, Morocco, Pakistan, and Tunisia have indicated that they extend additional preferences to LDC participants in the GSTP. See UN-DESA Handbook on the Least-developed Country Category: Inclusion, Graduation and Support Measures, United Nations 2008, E.07.II.A.9, p. 16th On 20 December 2004, the UN General Assembly initially took note of the recommendation that the Maldives be graduated from the list of LDCs, taking into account Resolution 59/209, which provides a three-year transition period. Graduation was deferred for a period of three years after the tsunami of December 2006 and will thus become effective from 1 January 2011. Graduation will have implications for preferential market access, commitments in the WTO, and the level of ODA and technical assistance. "In the area of non-reciprocal preferential market access, the Maldives' major concern associated with graduation is the loss of duty-free market access for its tuna exports to the EC market, where it enjoys a preference margin of 24% under the EBA. The EC [...]. Has agreed to provide the EBA benefits for an additional period of three years from the date of graduation or until 2014. In the meantime, the Maldives has started to ratify relevant international conventions in order for it to be eligible for the EC's GSP Plus, scheme from 2014. With respect to its tuna exports to Japan, where an applied MFN tariff rate of 3.5% will be imposed after graduation, the Government is yet to start consultations". WT/TPR/S/221/Rev.1, Trade Policy Review, Report by the Secretariat: Maldives, 5 November 2009, p. 45. http://docsonline.wto.org/DDFDocuments/t/WT/TPR/S221R1-00.doc