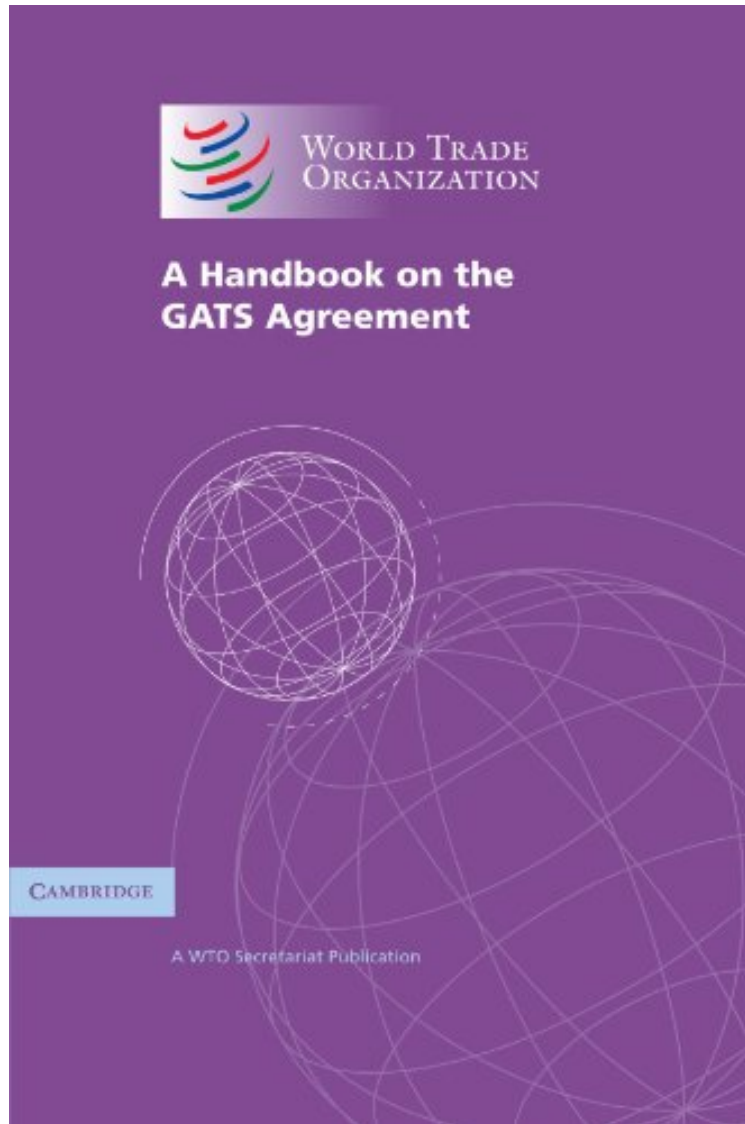


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This handbook aims to provide a better understanding of GATS and the challenges and opportunities of the ongoing negotiations. For users who are familiar with the General Agreement on Tariffs and Trade (GATT), similarities and differences are pointed out where relevant. Likewise, for users who are familiar with the balance-of-payments definition of 'trade', departures from the Agreement's coverage are explained. Text boxes ('Food for Thought') are included to stimulate further thinking about the core concepts and implications of the Agreement.