

GENERAL AGREEMENT ON TARIFFS AND TRADE

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Committee on Trade in Industrial Products
Group of Technical Experts on the Tariff Study

PROPOSALS FOR FURTHER WORK ON THE TARIFF STUDY

At its meeting of 18 June, the Group of Technical Experts on the Tariff Study agreed that suggestions concerning the future orientation of the study should be submitted to the secretariat to be discussed by the expert group in its next meeting (see COM.IND/W/9, page 5). The present document contains three submissions of such proposals, the technical details of which will be discussed in the meeting of the Group on 22-24 October. Several countries indicated their intention to present further suggestions in that meeting.

In the June meeting, the view was expressed that "further aggregations of the data (were) needed since the summary of BTN headings (was) too detailed and the SITC summary too broad". A specific proposal for such an intermediate aggregation has been received from the EEC. It provides for twenty-one broad categories of products classified mainly by industrial origin. These broad categories are further subdivided into sixty-seven classes according to degree of processing and type of material or end use of the product, all classes and categories being defined in terms of BTN headings.

The United States proposal recognizes the need for aggregates leading to the identification of potential sectors in future negotiations without, however, defining the aggregates themselves. A categorization of products by degree of processing which might possibly be included in the analysis by sectors is also envisaged. The United States proposal seems to consider a sub-division by degree of processing at a more detailed level than that of the BTN headings. Both the United States and the EEC proposals envisage several different types of weighing patterns for the calculation of tariff averages in these categories, and the United States submission also includes detailed table layouts for the various summary tabulations.

In addition to tariff averages by sectors the United States submission suggests that coded indications concerning the non-tariff barriers applicable to the various products included in each category be shown in the sector summaries.

Furthermore, the United States proposes the construction of a matrix showing for each BTN heading the trade among individual countries included in the study together with the corresponding average tariff rate. This proposal envisages an eventual construction of "world" average tariffs, combining the averages of individual countries. Another tabulation should list each tariff schedule in ascending order of tariff rates together with the corresponding import values. The Group may wish to consider whether such a tabulation should be undertaken for the tariff as a whole or by broad commodity categories, possibly also taking into account the degree of processing. In addition, a proposal summarizing information on the GATT status of individual tariff rates for all countries included in the study is also contained in the United States submission. It would report data for all participating countries in one table, the individual tariff rates being arranged in BTN heading order.

The experts have also agreed that proposals should be made for additional tabulations and analyses focused specifically on the trading problems of developing countries. A proposal to this effect was received from India. It stresses the concentration of exports by developing countries in specific items inside BTN headings, and requests separate summaries covering only the products which have been identified as of interest to developing countries.

It would appear that the trade problems of developing countries could be studied most effectively on the basis of some intermediate aggregation, such as that proposed by the EEC, especially if an additional effort were made to isolate industrial sectors of particular export interest to developing countries. The best criterion for determining such sectors would seem to be a certain minimum amount of trade, or a certain share attained by developing countries in total imports of that product. If such a categorization could simultaneously provide, within each sector, for a distinction by the degree of processing, it would make possible a more systematic analysis of the pattern of exports by developing countries and of the problems encountered in their expansion. For example, it would be possible to determine the product composition of these exports (towards the countries included in the tariff study) in more meaningful industrial categories, the average incidence of tariffs on these exports arranged by the degree of processing and, finally, to see whether exports from developing countries are more adversely affected by the escalation of these tariffs than corresponding exports originating in the developed countries.

UNITED STATES SUBMISSION

The United States Government submits the following suggestions to the GATT secretariat of possible additional tabulations for the tariff study. The sequence of these proposals is not intended to suggest any particular order of priority.

1. Sectors

A tabulation of the trade and tariff data should be arranged in aggregations by meaningful product groupings in order to provide data for the identification and analysis of potential sectors in future negotiations.

The format suggested for a sector tabulation (Attachment A) is similar to that already produced for the summaries by SITC divisions and BTN headings. The tabulation would show trade and tariff data aggregated for the sector as a whole, followed by similar information for each four-digit BTN heading assigned to that product grouping. Each country's most-favoured-nation and preferential imports from developed and developing countries and the distribution of its dutiable most-favoured-nation trade by levels of post-Kennedy Round AVEs would be shown at both the sector and BTN heading levels. Arithmetic average and weighted tariffs based on both country own and "world" imports would be shown for all items and dutiable items in the sector summary. Arithmetic average and weighted average duties based only on country own imports would be shown for all items and dutiable items at the BTN heading level. The importing countries would be printed horizontally to permit comparisons among countries of tariffs and trade for each sector and sector component.

A total column for each sector and BTN heading assigned to the sector would aggregate the total trade of the individual countries. The six "world" average tariffs proposed below would be printed at the sector level. At the BTN heading level two "world" averages would be printed: the simple average of the individual country arithmetic averages and the simple average of the weighted averages based on country own imports. The dispersion of country tariffs around each average would also be calculated.

Codes to indicate the non-tariff barriers applicable to the sector and BTN headings assigned to the sector would be printed above the average duties for the countries to which they pertain to the extent that specific identification of non-tariff barriers with particular product groupings is feasible. Headnotes to the tabulation should specify non-tariff barriers of general applicability.

2. Degrees of processing

A tabulation should show tariffs and trade in an aggregation of products according to their stage of processing. The United States believes that this type of breakdown would be most practical and useful if done within sector product groupings. The summarization by degree of processing could be part of the tabulation produced for commodity sectors by showing the data in the format proposed for sectors for each stage of processing within that sector.

¹Ad valorem equivalents.

When a BTN heading contains products in more than one stage of processing, the assignment of the entire four-digit BTN heading to only one stage of processing may result in misleading tariff and trade comparisons among countries, particularly where there are a large volume of trade and a wide range of tariff rates. This problem needs to be examined and consideration given to having each country assign each of its individual tariff items to a single stage of processing.

3. "World" trade and tariff matrix

In order to show in a summary, easily readable form the trade flows among countries participating in the tariff study and the post-Kennedy Round tariffs related to these trade flows, a matrix of the most-favoured-nation trade and tariffs should be produced for each BTN heading. Using the data developed at the four-digit BTN level as building blocks, a matrix should also be produced for commodity sectors and stages of processing within these sectors.

As indicated on the proposed format (Attachment B), both tabulations would show each country's most-favoured-nation imports from all sources, from each of the other countries participating in the tariff study, from all other developed countries, and from all less-developed countries, with percentage distributions to show the share of the importing countries' total most-favoured-nation imports from each major source. The first supplier of imports from other developed countries and from less-developed countries would be indicated. Three trade lines would be printed on both matrices, one for total most-favoured-nation imports, one for dutiable imports, and one for duty-free trade. "World" total most-favoured-nation imports from each source would be provided by a vertical aggregation of the trade in each column.

On the matrix by BTN headings, weighted average duties based on each country's own most-favoured-nation imports would be shown for all items and dutiable items. The "world" average duty corresponding to "world" imports would be the arithmetic average of the weighted averages of the importing countries. On the matrix by sectors, weighted average duties of each importing country, based on both country own imports and "world" imports, would be shown for all items and dutiable items. Four of the six "world" average tariffs proposed below would correspond to "world" most-favoured-nation imports within the sector. Both matrices would also show the range of dutiable rates by country.

4. "World" average tariffs

"World" average post-Kennedy Round tariffs should be constructed by combining the average tariffs of the individual countries, both arithmetically and by weighting the individual averages by the total most-favoured-nation imports of the countries combined. The following six methods of arriving at "world" average tariffs might be considered:

- (a) An arithmetic average of the arithmetic average duties of the individual countries.
- (b) An arithmetic average of the weighted average duties of the individual countries, based on each country's own most-favoured-nation imports.
- (c) An arithmetic average of the weighted average duties of the individual countries, based on "world" imports (an aggregation of the total most-favoured-nation imports of the individual countries).
- (d) A weighted average of the arithmetic average duties of the individual countries.
- (e) A weighted average of the weighted average duties of the individual countries, based on country own imports.
- (f) A weighted average of the weighted average duties of the individual countries, based on "world" imports.

The total most-favoured-nation imports of the countries combined would be the weight used in constructing the "world" weighted averages.

Only the first two "world" arithmetic average duties would appear in the total column for each BTN heading in the sector tabulation and only the second "world" arithmetic average would appear in the BTN trade and tariff matrix. Any future updated versions of the summary by BTN headings should also include a column for "world" imports and "world" arithmetic average duties at the four-digit level.

Four of the "world" averages would appear in the total column in the trade and tariff matrix proposed for sectors. The arithmetic and weighted averages of the arithmetic averages of the individual countries (averages (a) and (d)) would not appear on this tabulation, since only weighted averages are shown for each importing country. All six averages would appear in the total column in the sector summaries.

5. Tariff arrays by ascending order of post-Kennedy Round AVEs

Listings should be made of each major country's entire tariff schedule in ascending order of post-Kennedy Round ad valorem equivalents, with corresponding total most-favoured-nation imports and principal supplier information. As indicated on the proposed format (Attachment C), a separate tabulation for each country would show the tariff item number, a brief item description, the post-Kennedy Round AVE, and corresponding total most-favoured-nation imports, imports from the first three principal suppliers, and the per cent each principal supplier constitutes of total most-favoured-nation imports. All duty-free items would be shown first, then all dutiable items arranged in ascending AVE order. Totals of free and dutiable most-favoured-nation trade and a distribution of total dutiable most-favoured-nation imports by ranges of post-Kennedy Round tariff levels would be shown at the end of each tabulation.

6. GATT status of actual post-Kennedy Round tariff rates

A tabulation which would serve as a reference document for quickly determining the GATT status of each country's actual post-Kennedy Round most-favoured-nation tariff rates would be useful. As proposed in Attachment D, a single document with the countries shown horizontally would be arranged in BTN item order with the corresponding post-Kennedy Round ad valorem, specific, or compound duty and with codes to indicate the GATT status of each rate.

Initially this document would include the data on GATT status already available for the countries participating in the tariff study. Eventually comparable information should be obtained for all other GATT Members, including less-developed countries. Separate tabulations could be produced in tariff item order for countries which do not use the Brussels' Nomenclature and for which there is no concordance available to the BTN.

ATTACHMENT A - Sectors

Sector (Brief Description)

BTN Numbers (headings assigned to the sector)		<u>Total</u>		<u>United States</u>		etc.	
		No. of lines	Value of imports %	No. of lines	Value of imports %		
<u>Value of imports</u>	Total	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
Preferential and area	Total	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developed	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developing	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
Eastern countries		xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
Most-favoured-nation duty free	Total	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developed	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developing	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
Most-favoured-nation dutiable	Total	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developed	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developing	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
<u>Distribution of most-favoured-nation duties and trade</u>							
0.1-5.0	Total	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developed	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developing	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
5.1-10.0	"	"	" "	"	" "		
10.1-15.0	"	"	" "	"	" "		
15.1-20.0	"	"	" "	"	" "		
20.1-30.0	"	"	" "	"	" "		
30.1-50.0	"	"	" "	"	" "		
50.1-100.0	"	"	" "	"	" "		
Over 100.0	"	"	" "	"	" "		

<u>Average most-favoured-</u> <u>nation duties</u>	<u>NTB Codes</u> -----	XXXX	-----	XX
All items				
Median		XXX.X		XXX.X
Arithmetic average				XXX.X
	Arithmetic -----	XXX.X		
	Weighted -----	XXX.X		
Standard deviation		XX.X		XX.X
Weighted average-country				XXX.X
	Arithmetic -----	XXX.X		
	Weighted -----	XXX.X		
Deviation		XX.X		XX.X
Weighted average-total				XXX.X
	Arithmetic	XXX.X		
	Weighted	XXX.X		
Deviation		XX.X		XX.X
Dutiable items				
" "		"		"

Detailed data by BTN heading

BTN xxxx (brief description)		<u>Total</u>		<u>United States</u>		etc.	
		No. of lines	Value of imports %	No. of lines	Value of imports %		
<u>Value of imports</u>	Total	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
Preferential and area	Total	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developed	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developing	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
Eastern countries		xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
Most-favoured-nation duty free	Total	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developed	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developing	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
Most-favoured-nation dutiable	Total	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developed	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developing	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
<u>Distribution of most-favoured-nation duties and trade</u>							
0.1-5.0	Total	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developed	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
	Developing	xxx	xxxxxxxx-xx	xxx	xxxxxxxx-xx		
5.1-10.0	"	"	" "	"	" "		
10.1-15.0	"	"	" "	"	" "		
15.1-20.0	"	"	" "	"	" "		
20.1-30.0	"	"	" "	"	" "		
30.1-50.0	"	"	" "	"	" "		
50.1-100.0	"	"	" "	"	" "		
Over 100.0	"	"	" "	"	" "		

Average most-favoured-
nation duties

NTB Codes -----

XXXX

XX

All items

Median

XXX.X

XXX.X

Arithmetic average

XXX.X

XXX.X

Standard deviation

XX.X

XX.X

Weighted average

XXX.X

XXX.X

Deviation

XX.X

XX.X

Dutiable items

Median

XXX.X

XXX.X

Arithmetic average

XXX.X

XXX.X

Standard deviation

XX.X

XX.X

Weighted average

XXX.X

XXX.X

Deviation

XX.X

XX.X

ATTACHMENT B - "World" Trade and Tariff Matrix

BTW xxxx (Brief description)

Weighted average: all
Weighted average: dutiable
Range: dutiable

Total most-favoured-nation imports - %
Dutiable most-favoured-nation imports - %
Duty-free most-favoured-nation imports - %

Importer:	Exporter - Total	United States	EEC	Japan	Canada	United Kingdom	Sweden
United States	xxx.x xxxxxx	---	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx
EEC	xxx.x-xxx.x xxxxxx	---	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx
Japan							
Canada							
United Kingdom							
Sweden							
Denmark							
Norway							
Switzerland							
Austria							
Finland							
Total	xxx.x xxx.x xxx.x-xxx.x	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx
	Denmark	Norway	Switzerland	Austria	Finland	Other developed countries-1st	less-developed countries-1st
United States	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx
EEC							
Japan							
Canada							
United Kingdom							
Sweden							
Denmark							
Norway							
Switzerland							
Austria							
Finland							
Total	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx	xxxxxx-xx xxxxxx-xx xxxxxx-xx

[illegible]

Attachment D -- GATT status of post-Kennedy Round tariff rates

United States			EAC			etc.
BTN No.	Country tariff No.	Post-Kennedy Round tariff	GATT status	Country tariff No.	Post-Kennedy Round tariff	GATT status
20000	XXXXXX	XXXXXXXXXXXXXXXXXX	XX	XXXX	XXXXXXXXXXXXXXXXXX	XX

SUBMISSION OF THE EUROPEAN COMMUNITIES

1. Detailed listing by countries

Two additions should be made to the listing of the United States:

- (a) Indication of the value of imports from countries not benefiting from the most-favoured-nation treatment.
- (b) Indication of the percentage of the volume of trade for those items on the United States tariff which correspond to several items of the BTN:
 - (i) either on the detailed list itself
 - (ii) or, preferably, in a separate table which would at the same time cover the BTN-TSUS and TSUS-BTN concordance and the estimates of the volume of trade in percentages. The latter of these solutions would have the advantage of facilitating research.

Naturally if the GATT secretariat could arrange for both forms of presentation, this would be the ideal situation.

2. Average duty rates by BTN headings (summary table No. 1)

- (a) At the present stage, the table could be completed as follows:
 - (i) below total imports indication, of the total imports received under the most-favoured-nation system;
 - (ii) indication of the sum referring to the ten countries being studied of total imports and of most-favoured-nation imports with regard to each BTN heading.
- (b) At a later stage, it would be well to carry out a more detailed analysis of certain particularly important items. The indication of the standard deviation would be particularly useful in the case of headings sub-divided into many items.

3. Frequency distribution and average of duty rates by product category
(summary table No. 2)

In the annex will be found a proposed new grouping of products by categories which, in the opinion of the European Communities, would lend itself far better to the requirements of the analysis.

The averages and frequency distribution should be shown for each category or sub-category.

It would be as well to show the sum referring to the ten countries being studied of total imports and of most-favoured-nation imports with regard to each category or sub-category.

In so far as the weighting methods are concerned, the European Communities are in favour of the suggestion that the weighting pattern based on most-favoured-nation imports should be replaced by weighting by overall imports.

TARIFF STUDY

Proposal for a New Grouping by Categories of Products Presented by the European Communities

	<u>BTN heading</u>	<u>SITC Div.</u>
I. <u>Raw hides and skins, leather and furskins</u>		
(a) Raw hides and furskins	41.01; 41.09; 43.01	21
(b) Semi-manufactured products	41.02-08; 41.10; 43.02	ex 61
(c) Manufactured articles	42.01; 42.04; 42.05 42.03; 43.03-04	ex 61 ex 84
II. <u>Rubber</u>		
(a) Raw rubber	40.01-04	23
(b) Semi-manufactured products	40.05-09; 40.15	ex 62
(c) Manufactured articles	40.10-12; 40.14; 40.16 40.13	ex 62 ex 84
III. <u>Wood and cork</u>		
(a) Wood and cork in the rough	44.01-04; 45.01	ex 24
(b) Semi-manufactured products	44.05; 44.07; 44.13; 45.02 44.06; 44.08-12; 44.14-19	ex 24 ex 63
(c) Manufactured articles	44.20-28; 45.03-04	ex 63
IV. <u>Pulp, paper and paperboard</u>		
(a) Paper pulp and paper waste	47.01-02	25
(b) Paper and paperboard	48.01-11	ex 64
(c) Manufactured articles	48.13-18; 48.20-21 48.19; 49.01-11	ex 64 ex 89

	<u>BTN heading</u>	<u>SITC Div.</u>
V. <u>Textiles</u>		
(a) Textile fibres and waste	50.03, 50.01-03; 53.01-05; 54.01-02; 55.01-04; 56.01-04; 57.01-04; 63.01-02	26
(b) Yarns	50.04-08; 51.01-03; 52.01; 53.06-10; 54.03-04; 55.05-06; 56.05-06; 57.05-08	ex 65
(c) Fabrics and similar products	46.01 50.09-10; 51.04; 52.02; 53.11-13; 54.05; 55.07-09; 56.07; 57.09-12; 58.04-06; 58.08; 59.07-09; 59.11; 59.13; 60.01	ex 89 ex 65
(d) Made-up articles and related products	46.02; 48.12; 58.01-03; 58.07; 58.09-10; 59.01-06; 59.10; 59.12; 59.14-17; 62.01-05; 65.01-02; 70.20	ex 65
(e) Clothing and clothing accessories	60.02-06; 61.01-11; 65.03-05	ex 84
VI. <u>Mineral products and fertilizers</u>		
(a) Crude minerals and fertilizers	25.01-21; 25.24-32; 26.02; 26.04; 27.15; 31.01 25.22	ex 27 ex 66
(b) Manufactured fertilizers	31.02-05	56
(c) Manufactures of mineral (except glass)	25.23; 68.01-16; 69.01-14	ex 66
(d) Glass and glassware	70.01-13; 70.15-19; 70.21 70.14	ex 66 ex 81
VII. <u>Precious stones and precious metals</u>		
(a) Precious stones, pearls, precious metal waste and scrap	71.04 71.11 71.01-03	ex 27 ex 28 ex 66
(b) Unworked or semi-manufactured precious metals	71.05-06; 71.09-10 71.07-08	ex 68 ex 96
(c) Articles of precious stones and precious metals	71.12-16 72.01	ex 89 ex 96

	<u>BTN heading</u>	<u>SITC Div.</u>
<u>VIII. Ores and metals</u>		
(a) Ores and metal waste	26.01; 26.03; 73.03	ex 28
(b) Iron and steel		
1. Unworked	73.01-02; 73.04-C7	ex 67
2. Semi-manufactured products	73.08-20	ex 67
(c) Non-ferrous metals		
1. Unworked	74.01-02; 75.01; 76.01; 77.01; 78.01; 79.01; 80.01	ex 68
2. Semi-manufactured products	74.03-08; 75.02-05; 76.02-07; 77.02; 77.04; 78.02-05; 79.02-04; 80.02-05; 81.01-04	ex 68
(d) Articles manufactured from metal		
1. Iron and steel	73.40 73.21-36; 73.39 73.37-38	ex 67 ex 69 ex 81
2. Non-ferrous metals	74.09-19; 75.06; 76.08-16; 77.03; 78.06; 79.05-06; 80.06	ex 69
3. Not elsewhere specified	82.01-07; 82.09-15; 83.01-03; 83.06; 83.08-15 83.07 83.04-05	ex 69 ex 81 ex 89
<u>IX. Coal, petroleum, natural gas</u>		
(a) Coal, coke and agglomerates	27.01-04	32
(b) Crude petroleum and natural gas	27.08-10 27.05 bis; 27.11	ex 33 34
(c) Products derived from coal, petroleum or natural gas	27.12-14; 27.16; 34.03 27.06-07; 38.04	ex 33 52
<u>X. Chemicals</u>		
(a) Chemical elements and compounds		
1. Chemical elements, inorganic acids, oxides and halogen salts	27.05; 28.01-28	ex 51

	<u>BTN heading</u>	<u>SITC Div.</u>
2. Other inorganic products	28.29-53	ex 51
3. Organic chemicals	15.11; 29.01-37; 29.40, 29.43; 29.45	ex 51
(b) Dyeing, tanning and colouring materials		
1. Tanning and colouring materials	32.01-07	ex 53
2. Paints, varnishes, etc.	32.08-13	ex 53
(c) Medical and pharmaceutical products	29.38-39; 29.41-42; 29.44; 30.01-05	54
(d) Plastics		
1. Plastic materials	39.01-06	58
2. Articles thereof	39.07	ex 89
(e) Other chemicals		
1. Semi-manufactured products	33.01-04 34.04; 35.04; 38.01-03; 38.05-10; 38.12-15; 38.19	ex 55 ex 59
2. Finished products	33.05-06; 34.01-02; 34.05 36.01-05 34.07; 35.03; 35.06; 36.07; 38.11; 38.16-18	ex 55 57 ex 59

XI. Non-electric machinery

(a) Power-generating machinery	84.01-03	ex 71
(b) Agricultural machinery and appliances	84.24-28	ex 71
(c) Office machines	84.51-55	ex 71
(d) Metalworking machinery	84.43-45; 84.50	ex 71
(e) Textile and leather machinery	84.36-42	ex 71
(f) Other machinery and appliances	82.08; 84.09-23; 84.29-35; 84.46-47; 84.49; 84.56-59; 86.10; 87.07	ex 71
(g) Parts and accessories	84.48; 84.60-65	ex 71

	<u>BTN heading</u>	<u>SITC Div.</u>
XII. <u>Electrical machines and apparatus</u>		
(a) Telecommunications apparatus	85.13-15	ex 72
(b) Other electrical machinery and equipment	85.01; 85.05-09; 85.11-12; 85.16-18; 85.22 85.10	ex 72 ex 81
(c) Electrical equipment and parts thereof	85.02-04; 85.19-21; 85.23-28	ex 72
XIII. <u>Transport equipment</u>		
(a) Motor vehicles	87.01-06; 87.09	ex 73
(b) Other transport equipment	86.01-09; 87.10-12; 87.14; 88.01-03; 89.01-05 87.13	ex 73 ex 89
XIV. <u>Professional, scientific and controlling instruments, photographic and optical apparatus, clocks and watches</u>		
(a) Photographic and optical apparatus	90.01-13	ex 86
(b) Professional, scientific and controlling instruments	90.14-18; 90.21-27; 90.29 90.19 90.20; 90.28	ex 86 ex 89 ex 72
(c) Watches and clocks	91.01-11	ex 72
XV. <u>Footwear</u>	64.01-04; 64.06 64.05	85 ex 61
XVI. <u>Photographic and cinematographic supplies</u>	37.01-08	ex 86
XVII. <u>Furniture</u>	94.01-04	82
XVIII. <u>Musical instruments, sound recording or reproduction apparatus</u>	92.01-13	ex 89
XIX. <u>Toys</u>	97.01-08	ex 89
XX. <u>Works of art and collectors' pieces</u>	99.01-06	ex 89
XXI. <u>Manufactured articles not elsewhere specified</u>	42.02 65.06-07 34.06; 36.06; 36.08; 42.06; 46.03; 66.01-03; 67.01-05; 88.04-05; 93.04-05; 95.01-08; 96.01-06; 98.01-16 87.08; 93.01-03; 93.06-07	ex 83 ex 84 ex 89 95

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Summary Tables 1 and 2 of the Tariff Study contain valuable information that would be of use for the future work of the Committee. The tariff data in these tables has been summarized on the basis of aggregation at the level of BTN headings and on SITC Divisions. Such information would appear to be of limited use in analyzing the tariff situation for the developing countries, as exports of these countries at present are confined to a small range of products. Consequently, the developing countries are likely to be interested in the tariff situation in regard to some specific tariff sub-positions falling under a tariff heading and the aggregation at the BTN heading level would not fully reflect the level of tariffs on products of particular interest to these countries.

It is, therefore, desirable to prepare a separate summary table showing for the specific products, which have been identified as of interest to developing countries, the basic information in regard to incidence of tariffs and imports as contained in Summary Table No.1. The basic objective of any such presentation should be to indicate the incidence of tariff on the specific products of interest to developing countries by adopting the same basis for calculation of the simple and weighted averages as has been done in Summary Table 1.