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THE EFFECTS OF SPECIFIC DUTIES ON TRADE OF DEVELOPING COUNTRIES

A Preliminary Study by the Secretariat

I. INTRODUCTION

At their twenty-fourth session in November 1967, the CONTRACTING PARTIES agreed on a series of studies concerning the problems which the developing countries are faced with in their effort to expand exports. It may be recalled that part of the work programme adopted at the session was to undertake, in respect of industrial products, an analysis of the tariff situation as it will exist after the Kennedy Round concessions have been fully implemented (point A(b) of the work programme).¹ As indicated in detail in document COM.IND/5 of 11 October 1968 the secretariat is assembling for ten major industrial countries data on post-Kennedy Round most-favoured-nation tariffs and the value of goods imported under each tariff rate broken down to show the value of imports from each country of origin as well as from regional groupings and from developing countries combined. Once this documentation has been collected the secretariat will be able to undertake a systematic analysis of the tariff rates facing exports of developing countries and produce various summaries by industry sectors, etc.

It is evident that a systematic study of the points mentioned in the future work programme² can best be undertaken only after all these data have been collected. In the meantime the secretariat has attempted to carry out an analysis of differential tariff rates affecting exports of developing countries in special fields. A sample study on copper (COM.TD/W/74) was presented to the Committee on Trade and Development at its eleventh session in June 1968. Since then the secretariat has continued to

¹BISD, Fifteenth Supplement, page 69.

²Ibid, page 73.

pursue studies on other products, e.g. wood products. However, here again it is considered that the overall assessment of the rôle played by differential duties in determining the structure of trade in particular sectors of interest to developing countries might be better carried out if the study is based on the comprehensive analysis of the data that will become available after the tariff study is completed. In this connexion, the secretariat's attention has also been drawn to the study carried out by a consultant to the Economic Department of the International Bank for Reconstruction and Development¹ in which, on the basis of data on nominal and effective incidence of pre-Kennedy Round tariffs, certain calculations have been made for changes in the so-called nominal and effective tariffs and thus on the protection provided to products of interest to developing countries which resulted from the concessions granted in the Kennedy Round.

The secretariat has for the purposes of the Committee also attempted to carry out a study on specific duties affecting some of the more important commodities of special interest to developing countries imported into the main industrial countries. First, a list of specific duties applied in six industrial countries on products notified as being of special interest to developing countries was established (see annex). In the second stage, an attempt has been made to arrive at unit values for imports from developed countries and developing countries with a view to determining whether the application of these specific duties means a higher incidence in respect of products originating in developing countries and therefore provides a higher protection or has an adverse effect on the competitive position of the developing supplying countries. The results of this investigation are discussed in Part III of this document.

¹ Bela Balassa: The Structure of Protection in the Industrial Countries and its Effects on the Exports of Processed Goods from Developing Countries, IBRD Economic Department, February 1968.

II. SPECIFIC DUTIES AND THEIR IMPLICATIONS ON EXPORTS FROM DEVELOPING COUNTRIES

Until the inter-war period, specific duties were generally applied in most countries. The simplicity of the calculation of the duty was the main reason why it was - and in some countries still is - preferred by customs administrations to the ad valorem system. The fact that the customs control was limited to a simple measurement of quantities, once the allocation of the merchandise into the tariff category was determined, has for many years been put forward in favour of this system. It soon became evident, however, that the imposition of specific duties on various commodities falling under one tariff item was very unequal if measured in relation to the value of the merchandise and that, on the other hand, the sub-division of the customs tariff which would be necessary in order to offset this effect could not be pursued indefinitely. In addition, the very detailed sub-division of the customs tariff was contrary to what used to be the major advantage of this system - i.e. simplicity in its application. In fact specific tariffs have become much more differentiated from ad valorem tariffs. Thus in most diversified economies, the use of specific duties became contrary to the main objective of commercial policy, i.e. to grant to a given industrial sector a protection as uniform as possible. Furthermore, the generalized and progressive inflation of the early post-war years brought about a substantial reduction in the level of protection granted by specific duties, which could not be corrected frequently enough by readjustments of the specific rates. For these various reasons, specific duties were progressively replaced in most industrial countries by imposition based on the value of merchandise.

Specific duties are, however, still frequently applied in cases where duties have retained at least in part their fiscal character. The collection of duties on such commodities as are usually subject to fiscal duties is in general simpler and less objectionable if based on physical units; also the fiscal revenue, not exposed to price fluctuations, is believed to be more stable. A number of primary products are also subject to specific duties in many countries; there, the number of products falling under one tariff category is in general limited and, unless important differences in quality occur, a fairly uniform taxation may be achieved without any excessive sub-division of the customs nomenclature. On the other hand, the valuation procedure required for ad valorem duties may raise unnecessary difficulties and delays in such cases as e.g. commodities sold on commission. In some countries where ad valorem taxation generally applies to imported manufactured goods, certain articles are nevertheless subject to either specific or combined specific/ad valorem duties. This is in particular the case of certain textile, ceramics and some light industry products in the engineering sector and of small industry goods. The effects of these duties on imports from various supplying countries are examined below.

In general, it may be considered that because specific duties are unrelated to the price of the product taxed, the incidence varies according to (a) the character and composition of the product especially if the product definition does not distinguish between various qualities, grades or types, (b) difference in

unit values which could be related to higher price competitiveness, and (c) price changes over time.

These differences in the incidence of the specific duties applied under a tariff heading could have a number of implications: (i) it might lead to relatively heavier burden of tax applied to suppliers of products of certain qualities, grades or types in such a way as to affect the price and demand relationships¹; (ii) it could reduce the price competitiveness of certain suppliers even where this cannot be directly related to any specific differences in quality; and (iii) it has a regressive effect from the viewpoint of consumers because the impact of a specific duty is relatively higher on a cheaper than on a more expensive article. Lower income consumers thus would have to pay a relatively higher duty, as they buy lower qualities, whereas the higher income consumers buying more expensive qualities would have to pay a relatively lower duty.

One side effect of specific duties is that they tend to reduce the impact of fluctuations in world prices on the prices to consumers. In periods of wide fluctuations they would thus serve to mitigate the effects of price changes on demand.

As regards products originating in developing countries, specific duties can be discriminatory against them if, for a given article covered by a specific duty, developing countries' export products embodying a lower value added as compared with exporters in developed countries or with producers in the importing country. This can be the case particularly for a certain number of semi-manufactures and manufactures for which developing countries can, in the initial stage of their industrial development, only export either products which are technologically simpler or less elaborate, or those falling within the lower range of qualities.

It has already been mentioned that, mainly for historical reasons, the method of duty imposition varies from one country to another. Among industrial countries, the tariff of Switzerland is expressed entirely in specific terms; in the United States, Austria and Finland, about one quarter of the BTN headings notified as being of export interest to developing countries include specific or mixed rates. In the United Kingdom and Canada, these rates account for about one eighth of such products; a still lower proportion of specific duties is in force in other Scandinavian countries, the European Economic Community and Japan.

¹The effective protection, which a more elaborate or a higher quality product of domestic industries may enjoy, might even be stronger if the raw material input was similar for the two types of products (provided of course that raw materials are subject to a lower duty).

III. AD VALOREM INCIDENCES OF SPECIFIC DUTIES APPLIED IN CERTAIN INDUSTRIAL COUNTRIES ON SELECTED MANUFACTURED PRODUCTS OF SPECIFIC INTEREST TO DEVELOPING COUNTRIES

A detailed investigation on the effects of specific duties on imports from developing countries was undertaken in respect of the EEC, Japan, Sweden, Switzerland, the United Kingdom¹ and the United States. Among the selected products subject to this analysis, only those were retained in the study for which the application of specific duty rates results in a significantly different incidence in respect of imports from developing countries as compared with those from other regions.

The incidences were arrived at by applying for each tariff item the post-Kennedy specific (or mixed) rate to 1966 or 1967 import unit values as derived from national trade returns of the countries concerned. Only imports of most-favoured-nation origin were taken into account, except that in the case of the United Kingdom, calculations were also made in respect of preferential rates applicable to imports from the Commonwealth countries. Separate calculations are made for imports from developing and those from other countries. For some of the products studied, the trade volumes involved were too small to allow a useful comparison of import unit values from the two sources of supply. In such cases, the incidences were not shown.

In interpreting the data shown in the tables below, account should be taken of the fact that the incidences as they were calculated do not refer to actual imports which will take place when the post-Kennedy rates are actually put in force, but were based on import unit values which may be different from the prices which will apply when all the tariff concessions are implemented.

The following products are covered:

1. Textiles
 - (a) Woven fabrics of wool
 - (b) Woven fabrics of man-made fibres
 - (c) Woven fabrics of cotton
2. Clothing
 - (a) Undergarments and outer garments, knitted
 - (b) Other undergarments and outer garments
3. Sacks and bags
4. Carpets and mats
5. Travel goods, handbags etc.
6. Tableware of porcelain

¹For the United Kingdom, however, only a relatively limited number of instances could be given as the United Kingdom trade statistics are often not sufficiently detailed for the calculation of incidences on imports from developing countries and other origins.

7. Ferro-alloys.
8. Umbrellas and sunshades
9. Knives, forks and spoons
10. Brooms and brushes

1. Textiles (woven fabrics of wool, man-made fibres and cotton)

Apart from Switzerland which applies specific duties on every product, Japan, Sweden and the United States maintain specific duties on wool fabrics; Sweden, the United Kingdom and the United States on man-made fibre fabrics, and Japan and the United States¹ on cotton fabrics. The United Kingdom also applies specific rates to blends containing man-made fibres or silk.

In respect of certain woven fabrics of wool which are relatively important in trade, the incidence on imports from developing countries is higher than that on imports from other countries; in Japan - 22 per cent as against 16 per cent and in the United States - 51 per cent as against 47 per cent. For Switzerland, the incidence on imports from developing countries in some cases exceeds that on imports from other countries but is lower in a number of other cases. For Sweden, the incidence on imports of wool fabrics from developing countries could not be assessed because of insignificant imports.

As regards man-made fibre fabrics, exports from developing countries are yet generally small and seem to be limited to a narrow range of products. The average incidence could only be calculated for the United Kingdom and reveals for discontinuous fibre fabrics a large difference for suppliers from developing countries (50 per cent) as compared with those from other origins (17.5 per cent). For cotton fabrics, differentials in incidences on imports from developing and other countries have been found in Japan (grey fabrics) Switzerland and the United States.

¹Of yarn number 60 or above only.

		Post-KR duties	Average ad valorem incidence on imports from:	
			Developing countries	Other countries
<u>Japan</u>				
53.11	Woven fabrics of wool: weighing more than 200 grs. per m ²	15% or ¥ 250/m ² w.i.g.	22%	16%
55.09-4	Other woven fabrics of cotton consisting wholly of cotton etc.	7% or 5.5% + ¥ 1.9/m ² w.i.g.	Grey fabrics 9% Other fabrics 7%	7% 7%
<u>United Kingdom</u>				
56.07	Woven fabrics of man-made fibres Discontinuous	M.f.n. 17.5% or 4s.8d. per sq.yd.w.i.g. Pref. 85% of m.f.n. rate	50% 14.9%	17.5%
<u>United States</u>				
3.36.60	Woven fabrics of wool, other than serges etc., valued over \$2 per lb.	38% + 37.5¢ per lb.	51%	47%
3.20.60 to 3.20.98	Woven fabrics wholly of cotton, not fancy or figured, not bleached and not coloured: of No. 60 or of higher numbers	17.11-21% + 3.8¢ per lb.	2.1% ¹	3.5% ¹

¹The rate denotes the average incidence of the specific duty (3.8 cents per lb.) applying to a number of sub-items. The incidence on each sub-item could differ from this average. In addition to the specific duty, ad valorem rates which vary by sub-items (17.11-21 per cent) apply to the products.

		Post-KR duties	Average ad valorem incidence on imports from:	
			Developing countries	Other countries
<u>Switzerland</u>		Sw F per 100 kgs. gross		
53.11	Woven fabrics of wool or of fine animal hair, bleached: Weighing more than 300 grs. per m ²			
30	Having not more than 20 threads*	250	6%	13%
32	Having more than 20 threads*	450	12%	11%
	Weighing 300 grs. or less			
34	Having not more than 20 threads*	350	9%	15%
36	Having more than 20 threads*	550	17%	11%
55.09	Other woven fabrics of cotton, plain Unbleached or creamed in an unbleached state per m ²			
10	More than 200 grs.	110	20%	8%
12	More than 120 up to 200 grs.	120	20%	18%
14	More than 60 and up to 120 grs.	140	14%	12%
	Bleached or mercerized per m ²			
22	More than 120 up to 200 grs.	170	25%	9%
	Of dyed threads, per m ²			
40	More than 200 grs.	180	27%	11%
42	More than 120 up to 200 grs.	190	15%	10%
44	More than 60 and up to 120 grs.	220	9%	7%
	Printed, per m ²			
52	More than 120 up to 200 grs.	200	17%	12%
54	More than 60 and up to 120 grs.	240	29%	9%
56	60 grs. or less	300	11%	10%

* In a square of 5 mm. side.

2. Clothing (undergarments and outer garments, knitted or not)

Undergarments and outer garments covered in the study are subject to specific duties in Sweden (knitted only), Switzerland, the United Kingdom (those containing silk or man-made fibres only) and the United States (those of wool or man-made fibres only). Differentials between incidences on imports from developing and other countries, unfavourable to the former, have been noticed in the tariff of Switzerland (18-35 per cent on imports from developing countries as against 8-18 per cent on imports from other countries) and the United States (see table below). As regards clothing of wool, the United States tariff is sub-divided in great detail not only by types of product but also by price. As a result of this sub-division, the incidence of the mixed duties on products originating in developing countries does not appear to be significantly different from that facing imports from developed countries.

		Post-KR duties	Average ad valorem incidence on imports (m.f.n. sources) from:	
			Developing countries	Other countries
<u>Sweden</u>		SKr per 100 kgs.		
60.04 .3	Undergarments, knitted Of continuous artificial textile fibres	16% min. 560	21%	16%
<u>Switzerland</u>		Sw F per 100 kgs. gross		
61.03	Men's and boys' undergarments			
20	Of continuous synthetic textiles	1,200	35%	18%
22	Of discontinuous synthetic textiles	900	33%	12%
32	Of discontinuous artificial textiles	640	25%	14%
40	Of wool or other animal hair	540	19%	12%
50	Of cotton and other textiles	350	18%	9%
61.04	Women's, girls' and infants' undergarments			
50	Of cotton or other textiles, neither embroidered, made of lace, nor containing lace	360	21%	8%

		Post-KR duties	Average ad valorem incidence on imports from:	
			Developing countries	Other countries
<u>United States</u>				
378.60	Other underwear, not ornamented: Of man-made fibres, knit	35% + 25¢ per lb.	70%	40%
	Other men's or boys' wearing apparel, not ornamented of wool; Knit:			
380.57	Valued not over \$5 per lb.	30% + 37.5¢ per lb.	42%	40%
	Not knit:			
380.63	Valued not over \$4 per lb.	21% + 25¢ per lb.	33%	31%
380.66	Valued over \$4 per lb.	21% + 37.5¢ per lb.	33%	26%
	Of man-made fibres:			
380.81	Knit	32.5¢ + 25¢ per lb.	41.5%	39.5%
	Other women's, girls' or infants' wearing apparel, not ornamented: Of wool; Knit:			
382.54	Other than infants' outerwear; Valued not over \$5 per lb.	30% + 37.5¢ per lb.	42%	44%
	Not knit:			
382.60	Valued not over \$4 per lb.	21% + 25¢ per lb.	32%	30%
382.63	Valued over \$4 per lb.	21% + 37.5¢ per lb.	27%	24%
	Of man-made fibres:			
382.78	Knit	32.5% + 25¢ per lb.	41.5%	38.5%
382.81	Not knit	27.5% + 25¢ per lb.	34.5%	33.5%

3. Sacks and bags, unused

Among the countries considered, Japan, Switzerland and the United States apply specific or mixed duties on sacks and bags. Differentials between incidences on imports from developing and other countries, unfavourable to the former, have been noticed for Switzerland (12-13 per cent on imports from developing countries and 6-10 per cent on imports from other countries). In the case of Japan, imports originate in developing countries only. In the case of the United States, imports from developing countries are subject to incidences which are lower than those on imports from developed countries.

		Post-KR duties	Average ad valorem incidence on imports from:	
			Developing countries	Other countries
<u>Switzerland</u>		Sw F per 100 kgs. gross		
62.03	Sacks and bags:			
50	Of cotton, flax or hemp	100	12%	6%
52	Other than those of silk, m.m.f. cotton flax or hemp	28	13%	10%
<u>United States</u>				
	Bags and sacks:			
	Of vegetable fibres except cotton;			
385.45	Not bleached, not coloured and not rendered non-flammable	1.5% + 0.2¢ per lb.	2.3%	2.9%
385.50	Bleached, coloured and rendered non-flammable	2.5% + 0.25¢ per lb.	3.7%	4.6%

4. Carpets and mats

Carpets and mats are subject to specific duties in Switzerland, the United Kingdom and the United States. In Switzerland and the United States, the incidence on imports from developing countries exceeds that on imports from other countries only in respect of coir mats and matting but is generally lower in respect of other carpets and mats.

		Post-KR duties	Average ad valorem incidence on imports from:	
			Developing countries	Other countries
<u>Switzerland</u>				
58.01.01	Carpets etc. knotted	Sw F per 100 kgs. gross		
58.02	Carpets etc. not knotted Of silk, m.m.f. or of wool or other animal hair:	200	5.9%	5.3%
10	Velvet weave;			
12	With cut pile	165	10%	12%
14	With uncut pile	135	14%	17%
50	Other than velvet weave	115	9%	11%
52	Of coconut fibres	50	18%	12%
	Of other textiles (not including cotton)	60	10%	11%
<u>United States</u>				
360.10	Floor covering of pile or tufted construction: in which the pile was hand- inserted or hand-knotted; Valued not over 66 2/3¢ per sq.ft.	7.5¢ per sq.ft.	15%	18%
360.35	In which the pile was inserted or knotted but not hand-inserted and not hand-knotted, of coir	5¢ per sq.ft.	21%	13%

5. Travel goods, handbags, etc. (BTN 42.02)

Travel goods, handbags, etc. are subject to specific or mixed duties in Switzerland and the United Kingdom (handbags only). For Switzerland, the incidence on imports from developing countries as compared with those from other countries is as follows: leather products, 9-12 per cent v. 5-6 per cent, products of textile materials 8-13 per cent v. 7-8 per cent, and products of other materials 9-17 per cent v. 7-11 per cent. The incidence on handbags imported into the United Kingdom could not be calculated due to differences in their statistical and tariff classification.

		Post-KR duties	Average ad valorem incidence on imports from:	
			Developing countries	Other countries
<u>Switzerland</u>		Sw F per 100 kgs. gross		
	Travel goods, handbags, wallets, etc.			
	Of leather or of composition leather, weighing each:			
10	More than 1 kg.	210	9%	5%
12	More than 200 grs. but not more than 1 kg.	350	11%	5%
14	200 grs. or less	410	12%	6%
	Of textile materials of all kinds, weighing each:			
20	More than 1 kg.	90	11%	8%
22	More than 200 grs. but not more than 1 kg.	140	8%	7%
24	200 grs. or less	250	13%	7%
	Of other materials:			
30	More than 1 kg.	130	9%	7%
34	200 grs. or less	220	17%	11%

6. Tableware and other domestic articles of porcelain or china (BTN 69.11)

Among the countries under study, the EEC, Sweden, Switzerland and the United Kingdom impose specific or mixed duties on tableware etc. of porcelain or china. In the EEC, the incidence on imports from developing countries is lower than that on imports from other origins whereas in Switzerland the former is higher than the latter. This situation may be explained by the fact that major suppliers into the EEC market are eastern trading area countries whose exports are lower priced on average than the products of developing countries, while the larger part of imports into Switzerland is from the EEC. In Sweden,

the differential in duty incidence between imports from developing and other countries is insignificant. For the United Kingdom separate incidences for imports from developing and other countries could not be obtained.

		Post-KR duties	Average ad valorem incidence on imports from:	
			Developing countries	Other countries
<u>European Economic Community</u>				
69.11	Tableware etc. of porcelain or china ¹ :	13.5% min. 25 U.A.(=\$) per 100 kgs. gross	17%	33%
B	Of two or more colours			
<u>Switzerland</u>				
69.11	Tableware etc. of porcelain or china ¹ :	Sw F 60 per 100 kgs. gross	28%	9%
	Multicoloured			

¹ Duty rates on one-colour products have not been shown in view of insignificant exports from developing countries.

7. Ferro-alloys

Various types of ferro-alloys are subject to specific or mixed duties in Sweden, Switzerland, the United Kingdom and the United States. In several instances, imports from developing countries are negligible. Differentials in incidences on supplies from developing and other countries are relatively small in the case of Switzerland and the United States.

		Post-KR duties	Average ad valorem incidence on imports from:	
			Developing countries	Other countries
<u>Switzerland</u>				
73.02.30	Ferro-alloys, other than certain ferro-aluminium and ferro-silicon	Sw F 0.50 per 100 kgs gross	0.1%	0.5%

		Post-KR duties	Average ad valorem incidence on imports from:	
			Developing countries	Other countries
<u>United States</u>				
Ferro-manganese:				
607.35	Not containing over 1% by weight of carbon	2% + 0.3¢ per lb. ¹	5%	3%
607.36	Containing over 1% but not over 4% by weight of carbon	0.46¢ per lb. ¹	5%	4%
607.57	Ferro-silicon manganese	3.5% + 0.46¢ per lb. ¹	9.5%	8.5%

¹On manganese content.

8. Umbrellas and sunshades

In Sweden and Switzerland where specific or mixed duties are applied, the products imported from developing countries are subject to a distinctly higher incidence than those imported from other countries.

		Post-KR duties	Average ad valorem incidence on imports from:	
			Developing countries	Other countries
<u>Sweden</u>				
66.01	Umbrellas and sunshades	12% min. SKr 3 each	75%	34%
<u>Switzerland</u>				
66.01.12	Umbrellas and sunshades other than those covered with fabrics of silk or man-made fibre	Sw F 270 per 100 kgs. gross	38%	19%

9. Knives, forks and spoons

Switzerland, the United Kingdom and the United States apply specific or mixed duties on knives, forks and spoons. The products imported from developing countries are in some cases subject to a higher incidence than those from other countries. In the United Kingdom, however, there is no difference between incidences on imports from developing countries and other origins on account of the fact that the ad valorem alternative rather than the specific duty usually applies.

		Post-KR duties	Average ad valorem incidence on imports from:	
			Developing countries	Other countries
<u>United States</u>				
650.08	Knives, n.e.s.: With stainless steel handles: Valued under 25¢ each, not over 10.2 inches in overall length	25% + 1¢ ¹ each	31%	29%
650.38	Forks: With stainless steel handles: Valued under 25¢ each, not over 10.2 inches in overall length	12.5% + 1¢ each	28.5%	18.5%
650.45	With rubber or plastic handles	6% + 1¢ each	20%	15%

¹Imports entered in excess of a specified quota are subject to a rate of duty of 3 cents each plus 20 per cent ad valorem.

10. Brooms and brushes

The United Kingdom and the United States apply either specific or mixed duties on brooms and brushes. As regards certain kinds of brushes imported into the United States, differentials in incidences on imports from developing countries and other origins are noticeable. On account of tariff classification by value, cheap toilet brushes are subject to significantly higher duties than the more expensive ones.

		Post-KR duties	Average ad valorem incidence on imports from:	
			Developing countries	Other countries
<u>United States</u>				
750.40	Tooth brushes ¹	8.5% + 0.4¢ each	35.5%	14.5%
750.45	Toilet brushes: Valued not over 40¢ each	17.5% + 0.4¢ each	24.5%	20.5%
	Valued over 40¢ each	5% + 0.4¢ each	5.5%	5.5%
750.55	Artists brushes and hair pencils: Valued over 5¢ but not over 10¢ each	0.4¢ each	1%	0.5%

¹Tooth brushes other than mechanical only. Mechanical ones are imported only from developed countries.

Annex

PRELIMINARY LIST OF PRODUCTS SUBJECT TO SPECIFIC OR MIXED
DUTIES IN THE EUROPEAN ECONOMIC COMMUNITY, JAPAN, SWEDEN,
THE UNITED KINGDOM AND THE UNITED STATES¹

BTN	Products of interest to developing countries	Countries applying specific or mixed duties
02.01	Meat	UK
02.02	Dead poultry and edible offals thereof	UK, US
02.04	Other meat and edible meat offals	US
02.05	Unrendered pig and poultry fat	US
02.06	Meat, salted, dried or smoked	UK
03.03	Crustaceans and molluscs including shrimps	SWD, US
04.03	Butter	US
04.05	Eggs	UK
04.06	Natural honey	SWD
05.03	Horsehair	SWD
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes	SWD, UK
06.03	Cut flowers	SWD, UK
07.01	Vegetables	EEC, SWD, UK, US
07.02	Vegetables preserved by freezing	SWD, US
07.03	Vegetables provisionally preserved	SWD, UK, US
07.04)	Dried vegetables	UK, US
07.05)		
07.06	Manioc, etc.	SWD
08.01	Bananas	UK
08.02	Citrus fruit	UK, US
08.03	Figs	UK, US, (SWD) ²
08.04	Grapes	SWD, UK
08.05	Nuts, n.e.s.	US, SWD
08.06	Apples, pears and quinces, fresh	EEC, SWD, UK
08.07	Stone fruit, fresh	EEC, SWD, UK
08.08	Berries, fresh	EEC, SWD, UK
08.09	Other fruit, fresh	SWD

¹ This list does not cover "specific" import levies.

² Specific duties setting the maximum limit are applied by the country; generally the minimum limit is set by specific duties which are applied alternatively to ad valorem duties.

BTN	Products of interest to developing countries.	Countries applying specific or mixed duties
08.10	Fruit preserved by freezing	SWD, UK
08.11	Fruit provisionally preserved	SWD, UK, US
08.12	Fruit dried n.e.s.	UK
08.13	Peel of melons and citrus fruit	US
09.01	Coffee	SWD, UK
09.04	Pepper and pimento	US
09.10	Other spices	UK
10.06	Rice	UK
11.01)	Flours and meal, cereal	UK, US
11.02)		
11.08	Starches	UK, US
12.01	Oilseeds	JAP, US
12.06	Hops	UK
12.07	Plants and parts used in perfumery, in pharmacy, etc.	UK
12.08	Locust beans, fruit kernels, etc.	US
13.02	Seed lac and shellac	JAP
13.03	Vegetable saps, pectin, agar-agar, etc.	JAP, UK, US
15.01	Lard and other rendered pig fat; rendered poultry fat	JAP
15.03	Lard stearin, etc.	US
15.04	Fats and oils, of fish and marine mammals	JAP, UK
15.05	Wool grease; lanolin	US
15.06	Other animal oils and fats	US
15.07	Soyabean oil, cottonseed oil and linseed oil	JAP
15.07	Rape oil, colza oil and mustard oil	US
15.09	Degras	US
15.10	Fatty acids; acid oils from refining; fatty alcohols	US
15.12	Animal or vegetable fats and oils, hydrogenated	US
15.13	Margarine, imitation lard, etc.	US
16.04-05	Prepared or preserved fish and crustaceans	SWD
17.01	Sugar	JAP, UK
17.02	Sugar syrups, etc.	JAP, UK, US
17.03	Molasses	JAP
17.04	Sugar confectionery	UK
17.05	Flavoured or coloured sugars, syrups and molasses	JAP, SWD, UK
18.03	Cocoa paste	SWD

BTN	Products of interest to developing countries	Countries applying specific or mixed duties
18.04	Cocoa butter	SWD
18.05	Cocoa powder	SWD
18.06	Chocolate	UK
19.02	Preparation of flour, starch or malt extract	SWD
19.03	Macaroni, spaghetti and similar products	JAP, SWD
20.01-05	Processed fruits and vegetables	SWD, UK, US
20.06-07	Fruit otherwise prepared or preserved, fruit juices and vegetable juices	JAP, SWD, UK
21.02	Instant coffee	UK
21.07	Food preparations, n.e.s.	SWD, US
22.03	Beer	SWD, UK
22.05	Wine	EEC, JAP, SWD, UK, US
22.06	Vermouths, etc.	EEC, JAP, SWD, UK, US
22.07	Cider, perry, mead, etc.	EEC, JAP, SWD, US
22.08	Ethyl alcohol or neutral spirits	EEC, JAP, UK, US
22.09	Spirits, liqueurs, etc.	EEC, JAP, SWD, UK, US
24.01	Unmanufactured tobacco; tobacco refuse	EEC, UK, US
24.02	Cigars and cigarettes	SWD, US
25.01	Common salt	EEC
25.11	Natural barium minerals	US
25.23	Portland cement	SWD
26.01	Manganese ores	JAP
27.09-10	Petroleum	SWD, JAP, UK
27.11	Petroleum gases, etc.	SWD
28.04	Silicon	SWD, US
28.05	Mercury	EEC
28.39	Sodium nitrate, containing more than 16 per cent by weight of nitrogen	US
29.01	Hydrocarbons	UK
29.02	Bromides, polybromides and insecticides	US
29.42	Caffeine	US
30.03	Medicaments	US
31.02	Nitrogenous fertilizers	SWD
33.01	Essential oils	UK
33.06	Perfumery	UK, US
34.01	Soap	SWD, US
35.01	Casein, etc.	SWD
35.02	Albumins	US

BTN	Products of interest to developing countries ¹	Countries applying specific or mixed duties
35.03	Gelatin, glues	US, SWD
35.05	Dextrins and starch glues	US
35.06	Prepared glues, n. s.	SWD, US
36.06	Matches	JAP, SWD, US, UK
37.06)	Cinematograph film, exposed and developed	EEC, SWD, JAP, UK
37.07)		
39.02	Polyethylene and polypropylene, etc.	JAP, UK, US
39.03	Cellulose acetate, etc.	UK
40.11	Rubbar tyres, inner tubes, etc.	SWD
42.02	Travel goods, handbags, wallets, etc.	UK, (SWD) ²
42.03	Articles of apparel and clothing accessories, of leather	US
44.24)	Certain wood products	US
44.27)		
45.03)	Cork articles	US
45.04)		
50.04-10	Silk products	UK
51.01-03	Man-made fibre yarn	SWD, UK, US
51.04	Man-made fibre fabrics	SWD, UK, US
53.01-10	Wool and wool yarn	UK, US
53.11	Woven fabrics of wool and other animal hair	JAP, SWD, UK, US
55.05-06	Cotton yarn	JAP, UK
55.09	Other woven fabrics of cotton	JAP, SWD, UK, US
56.04	Synthetic fibres	UK, US
56.05	Yarn of synthetic fibre (nylon or perlon yarn)	UK, US
56.07	Rayon woven fabrics, and fabrics of synthetic fibres and spun glass	SWD, UK, US
58.01-02	Carpets and mats	UK, US, (EEC) ²
59.05	Nets and netting of cordage, etc.	SWD, UK
60.01-61.11	Clothing	SWD, UK, US

¹The United Kingdom applies specific duties on many textiles and textile products (falling within BTN Chapters 57-62) containing silk or man-made fibre.

²Specific duties setting the maximum limit are applied by the country.

³Specific element of a mixed duty setting the maximum limit is applied by the country.

BTN	Products of interest to developing countries	Countries applying specific or mixed duties
62.01	Travelling rugs and blankets	SWD, US
62.02	Linen, curtains, and other furnishing articles	UK, US
62.03	Sacks and bags	JAP, US
62.04	Tarpaulins, sails, tents, etc.	US
62.05	Other made-up textile articles	UK, US
64.01-02	Footwear	UK
65.03-04	Hats	US, (SWD) ¹
66.01	Umbrellas and sunshades	SWD
68.12	Articles of asbestos, cement, etc.	SWD
69.02	Refractory bricks, etc.	EEC
69.07-08	Ceramic tiles	EEC, UK
69.10	Ceramic sanitary fittings	EEC
69.11	Tableware of porcelain	EEC, SWD, UK
69.13	Statuettes and other ornaments, and articles of personal adornment, articles of furniture	EEC, UK, US
70.01-07	Glass	EEC, US
70.19	Imitation pearls	EEC
73.01	Pig iron, cast iron	UK
73.02	Ferro-alloys	SWD, UK, US
73.06-16	Iron or steel products	UK
73.31	Nails, except for horseshoe	US
74.01	Unwrought copper	JAP
74.02-08)	Copper products	US
74.19)		
75.01	Nickel	JAP
75.03	Plates and sheets of nickel, etc.	JAP
78.01	Unwrought lead	EEC, JAP, US
78.02-03	Lead products	US
79.01	Unwrought zinc	EEC, JAP, UK
81.01	Tungsten	US
81.04	Manganese and antimony	JAP, UK, US
82.01-05	Hand tools and interchangeable tools	US
82.09-10	Knives and knife blades	UK, US
82.11	Razors and razor blades	JAP
82.12	Scissors	US
82.13	Other articles of cutlery	US
82.14	Table and kitchen knives, spoons and forks	US

¹ Specific duties setting the maximum limit are applied by the country.

BTN	Products of interest to developing countries	Countries applying specific or mixed duties
83.01	Locks and padlocks	US
84.62	Ball, roller or needle roller bearings	US
84.63	Plain shaft bearings, pulley -blocks of steel, bronze and/or other metals	US
84.65	Machinery parts	US
85.08	Sparking plugs and glow plugs	JAP
85.09	Electrical equipment for vehicles	UK
85.20	Electric lamps, etc.	SWD
85.25	Insulators	EEC
87.10	Cycles	SWD, US
87.12	Parts of bicycles	US
92.12	Phonographic records	EEC, JAP
93.02	Revolvers and pistols	US
93.04	Sporting or hunting guns	US
93.06	Parts of arms	US
94.04	Mattress supports	US
96.01-03	Brooms and brushes	UK, US
97.04	Playing cards	UK
97.06	Sports goods	UK
98.01	Buttons and studs	US
98.02	Slide fasteners and parts thereof	UK
98.03	Ballpoint pens and stylograph pencils	JAP, US
98.05	Pencils	US
98.11	Smoking pipes and parts thereof	SWD, US