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TROPICAL PRODUCTS: INFORMATION ON THE COMMERCIAL POLICY SITUATIONS AND TRADE FLOWS

COCOA AND COCOA PRODUCTS

Note by the Secretariat

Revision

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¹Data for certain other developed countries will be circulated later.

Introduction

1. Under the work programme of GATT adopted after the conclusion of the Tokyo Round in 1979, the Committee on Trade and Development was given a task to work on further trade liberalization in areas identified as being of special interest of developing countries, which included notably tropical products. In this connexion, the secretariat provided during 1981 detailed data on the commercial policy situation and trade flows with respect to a number of tropical products. Data for cocoa and cocoa products were circulated as COM.TD/W/329, and this document was used as background material for the Consultations on Trade Liberalization (tropical products) held in March 1982.

2. The CONTRACTING PARTIES, meeting at the Ministerial level in November 1982, decided "to carry out, on the basis of the work programme pursued by the Committee on Trade and Development, consultations and appropriate negotiations aimed at further liberalization of trade in tropical products, including in their processed and semi-processed forms, and to review the progress achieved in eliminating or reducing existing obstacles to trade in tropical products at their 1984 Session". At its meeting on 8 March 1983, the Committee on Trade and Development agreed that the background documentation prepared for the 1982 Consultations on Trade Liberalization would be updated, for the purpose of carrying out the consultations and appropriate negotiations called for by the Ministers.

3. This revision updates information provided in document COM.TD/W/329, taking into account discussions in the 1982 Consultations on tropical products. Annex 2 of this document updates the tariff and trade flow data at the tariff line level previously circulated as Annex 2 to COM.TD/W/329. The new Annex 2 covers EEC, Japan, Norway, Sweden, Switzerland and the United States. Updated tariff and trade flow data for certain other developed countries will be circulated later as they become available.

SECTION I: Production, consumption and prices

Production

4. Table 1 shows cocoa production (world and in major producing countries) in the period 1976/77 - 1981/82 as well as five-year averages of production in certain periods. According to the International Cocoa Organization (ICCO), world production of cocoa beans increased steadily from 1,344,000 tonnes in 1976/77 to a record level of 1,708,000 tonnes in 1981/82. The biggest increases in production were in the Ivory Coast, Brazil and Malaysia, whose combined crops rose by 336,000 tonnes in the period 1976/77 - 1981/82 out of the total increase in world production of 364,000 tonnes. The rapid rise of production in these countries can, to a great extent, be explained by an increase in the area planted to cocoa in the 1970's as well as by improved yields. On the other hand, production in Ghana - until the end of the 1970's the biggest bean producer - continued to decline from 321,000 tonnes in 1976/77 to less than 250,000 tonnes in 1981/82. In the same period, production in Nigeria remained at around 160,000-170,000 tonnes, while most of the smaller producing countries increased their cocoa bean crops. As a result of these production trends, the relative importance of the Ivory Coast, Brazil and Malaysia increased at the expense of Ghana and Nigeria.

Table 1

Five-year averages of production, 1965/66 to 1979/80,
and annual production, 1976/77, 1979/80, 1980/81 and 1981/82

Country	1965/66 to 1969/70	1970/71 to 1974/75	1975/76 to 1979/80	1976/77	1979/80	1980/81	1981/82
(thousand tonnes)							
AFRICA							
Cameroon	93	114	103	82	122	118	115
Ghana	392	403	303	321	275	252	250
Ivory Coast	147	208	290	230	379	418	435
Nigeria	221	246	178	165	160	155	170
Togo	19	21	16	16	15	16	18
Others ^{a/}	62	63	41	37	42	43	45
TOTAL	934	1 055	931	851	993	1 002	1 033
NORTH, CENTRAL AND SOUTH AMERICA							
Brazil	172	203	272	226	296	353	325
Colombia	18	23	31	27	36	38	43
Dominican Republic	30	37	35	38	29	35	35
Ecuador	59	67	81	72	98	80	85
Mexico	25	29	32	24	34	30	36
Venezuela	19	18	15	17	13	14	16
Others ^{a/}	30	26	33	31	33	32	34
TOTAL	353	403	499	435	539	582	574
ASIA AND OCEANIA							
Malaysia	2	8	23	18	34	47	50
Papua New Guinea	22	29	30	29	31	29	28
Others ^{a/}	11	10	14	11	19	22	23
TOTAL	35	47	67	58	84	98	101
WORLD TOTAL	322	1 505	1 498	1 344	1 616	1 682	1 708

^{a/} Countries which individually produce less than 15,000 tonnes per annum.

Source: International Cocoa Organization

Consumption

5. Table 2 shows cocoa grindings (world and in major consuming markets) and five-year averages of grindings in certain periods. While world cocoa grindings indicate the level of world cocoa consumption, cocoa grindings in individual markets indicate the level of cocoa processing. World grindings of cocoa beans have also increased in the six-year period 1976/77 - 1981/82 from 1,424,000 to 1,643,000 tonnes, or 2.9 per cent per year on average. Over the period, therefore, increases in cocoa consumption as measured by grindings have not kept pace with increases in production. The relatively slow growth in cocoa consumption is attributable to a number of factors, including the recession in most industrialized countries, the changing preferences of consumers in favour of finished products containing less cocoa and the increased substitution of cocoa in final products.

6. Between 1976/77 and 1981/82, considerable increases in grindings were recorded in the European Economic Community (up by 16 per cent to 528,000 tonnes) and in the USSR. Grindings in all the other consuming countries were at or below the levels reached in 1976/77. However, grindings in producing countries continued to increase, although at a slower rate than before, to a record level of 531,000 tonnes in 1981/82. The biggest increases were recorded in Brazil (of 57 per cent to 190,000 tonnes), Mexico, the Ivory Coast, Nigeria and Colombia. In Ghana and Cameroon, however, there was a decline in grindings.

Prices

7. Table 3 shows average ICCO daily prices of cocoa beans in the period 1961-1983. After reaching a peak in 1977 when production fell below grindings, cocoa prices have tended to decline though they recovered for a short while in the period July - September 1981 owing to purchases made in anticipation of buffer stock operation under the International Cocoa Agreement of 1980. However, once the actual buffer stock intervention began and the market judged that the financial resources at the disposal of the buffer stock were inadequate, market sentiment became firmly bearish. As of 27 April 1983, cocoa prices at 90.1 US cents per pound are lower than the minimum price of 100 US cents per pound under the Cocoa Agreement.

8. According to the ICCO, the main factors behind the sharp fall in prices were the excess of production over consumption for several consecutive crop years, the high level of world stocks, high interest rates, the appreciation of the dollar, and the disappointing impact of the buffer stock operations.

Per capita consumption

9. Table 4 provides data on the per capita cocoa consumption in 1976/1977 - 1981/1982 in major cocoa consuming countries. Latest figures in the table show that per capita consumption is highest at a level of 2.5 to 3.8 kgs., in Austria, Belgium, F.R.Germany, Norway and Switzerland; it is at an intermediate level (1.3 to 2.0 kgs.) in Australia, Canada, Denmark, France, Netherlands, the United Kingdom, Sweden, the United States, the German Democratic Republic, Hungary, Colombia and the Dominican Republic

Table 2

Five-year averages of grindings, 1965/66-1979/80, and
annual grindings, 1976/77, 1979/80, 1980/81 and 1981/82

Country	1965/66 co 1969/70 ^{a/}	1970/71 co 1974/75 ^{a/}	1975/76 co 1979/80	1976/77	1979/80	1980/81	1981/82
(thousand tonnes)							
EUROPE							
<u>EEC members</u>							
Belgium/Luxembourg	18	19	17	15	22	28	27
France	49	42	42	40	48	48	50
Germany, Fed. Rep. of	138	140	153	150	158	160	167
Italy	42	39	31	28	34	32	34
Netherlands	113	120	127	129	129	140	147
United Kingdom	94	91	72	80	62	81	90
Others ^{b/}	19	16	10	12	13	11	13
Total	473	467	452	454	466	500	528
<u>CMEA members</u>							
Czechoslovakia	17	19	17	17	18	15	18
German Dem. Rep.	18	20	21	23	17	20	20
Poland	18	30	23	35	6	8	8
USSR	92	134	108	88	125	114	115
Others ^{b/}	23	30	30	29	24	29	30
Total	168	233	199	192	190	186	191
Spain	32	32	33	36	37	37	37
Switzerland	16	17	15	17	17	17	17
Others ^{b/}	44	45	40	39	35	37	39
TOTAL	733	794	739	738	745	777	812
NORTH, CENTRAL AND SOUTH AMERICA							
Brazil	60	92	141	121	180	191	190
Colombia	37	36	32	30	36	38	43
Ecuador	7	18	64	55	85	65	65
Mexico	19	22	29	21	32	30	33
United States	283	257	177	199	133	186	195
Others ^{b/}	54	52	29	46	45	46	51
TOTAL	460	477	472	472	511	556	577
AFRICA							
Cameroon	22	30	31	26	32	21	5
Ghana	49	48	38	44	31	30	30
Ivory Coast	28	40	53	41	55	60	60
Nigeria	14	27	21	25	20	20	40
Others ^{b/}	7	8	4	7	5	6	8
TOTAL	120	153	147	143	143	137	143
ASIA AND OCEANIA							
Japan	34	34	26	29	24	28	30
Others ^{b/}	37	43	52	42	65	77	81
TOTAL	71	77	78	71	89	105	111
WORLD TOTAL	1 384	1 501	1 458	1 424	1 488	1 575	1 643

a/ Calendar year data for 1965/66 - 1972/73, e.g. 1973 for 1972/73.

b/ Countries which individually grind less than 15,000 tonnes per annum in each period.

Source: International Cocoa Organization

TABLE 3

Average ICCO daily prices of cocoa beans

(nearest 3 future trading months, London and New York)

	Cents per pound
1961	22.0
1962	20.8
1963	25.1
1964	22.9
1965	16.6
1966	23.5
1967	27.1
1968	32.7
1969	41.0
1970	30.6
1971	24.4
1972	29.2
1973	51.3
1974	70.7
1975	56.5
1976	92.8
1977	171.9
1978	154.3
1979	149.3
1980	118.1
1981	94.2
1982	79.0
1983 Jan.	80.9
Feb.	88.1
Mar.	84.3
27 Apr.	90.1

Table 4 - Per caput cocoa consumption by country, 1976/77-1981/82-

Tableau 4 - Consommation de cacao par habitant et par pays, 1976/77-1981/82-

Cuadro 4 - Consumo de cacao por cápita por países, 1976/77-1981/82

Country Pays País		1976/77	1977/78	1978/79	1979/80	1980/81	1980/81				1981/82	
							Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
WESTERN EUROPE												
.....Kilograms- Kilogrammes-												
Austria		2.86	2.76	2.97	3.01	2.98	.80	.72	.65	.65	.75	.73
Belgium/Luxembourg	M	2.66	2.73	2.50	2.94	2.94	.89	.60	.67	.68	.47	.38
Denmark	M	1.75	1.78	1.78	1.63	1.54	.43	.19	.39	.57	.45	.57
France	M	1.78	1.77	1.81	1.93	1.94	.56	.51	.37	.51	.52	.48
Germany, Fed. Rep. of	M	2.39	2.51	2.54	2.57	2.67	.73	.63	.55	.69	.68	.55
Greece	M	.73	.71	.83	.88	.81	.22	.21	.18	.25	.27	.21
Italy	M	.58	.55	.60	.60	.77	.18	.24	.16	.14	.18	.18
Netherlands	M	1.58	2.15	2.15	2.25	1.30	.36	.04	.22	.58	.51	.43
Norway	M	2.23	2.24	2.21	2.79	2.54	.49	.61	.58	.66	.63	.58
Spain	M	.76	.67	.69	.96	.92	.25	.23	.19	.23	.23	.23
Sweden	M	1.90	1.61	1.96	2.03	1.59	.47	.34	.32	.55	.58	.40
Switzerland	M	3.46	3.79	3.40	3.82	3.79	1.08	.78	.88	1.21	.97	1.09
United Kingdom	M	1.87	1.59	1.63	1.65	1.58	.37	.47	.50	.47	.52	.49
Yugoslavia	M	.78	.56	.95	.66	.72	.16	.18	.23	.23	.18	.17
EASTERN EUROPE												
Bulgaria	M	1.17	1.24	1.08	.62	.59	.16	.16	.16	.18	.17	.17
Czechoslovakia	M	1.18	1.22	.97	1.29	1.11	.33	.37	.27	.43	.26	.31
German Democratic Rep.	M	1.65	1.38	1.43	1.39	1.50	.42	.31	.36	.36	.30	.32
Hungary	M	1.31	1.74	1.50	1.30	1.46	.41	.38	.31	.38	.38	.40
Poland	M	1.04	1.04	.99	1.23	1.13	.28	.28	.25	.47	.06	.04
Romania	M	.47	.64	.54	.34	.37	.09	.09	.14	.09	.10	.10
USSR	M	.46	.34	.49	.51	.57	.15	.15	.15	.11	.13	.13
NORTH, CENTRAL AND SOUTH AMERICA												
Argentina	M	.34	.27	.33	.45	.33	.06	.11	.08	.06	.05	.05
Brazil	M	.24	.21	.27	.26	.22	.01	.02	.14	.01	.07	.09
Canada	M	1.57	1.25	1.23	1.44	1.47	.40	.36	.33	.47	.43	.32
Colombia	M	1.27	1.31	1.28	1.08	1.26	.33	.33	.32	.36	.35	.36
Dominican Rep.	M	1.71	1.84	1.69	.86	1.31	.45	.27	.27	.27	.19	.19
Ecuador	M	.86	.40	.76	.92	.87	.15	.22	.16	.53	.31	.19
Mexico	M	.26	.36	.36	.36	.35	.12	.10	.05	.11	.13	.08
United States	M	1.59	1.49	1.50	1.42	1.64	.47	.38	.40	.39	.38	.36
Venezuela	M	.40	.54	.41	.27	.29	.09	.08	.06	.10	.08	.08
ASIA AND OCEANIA												
Australia	M	1.36	1.47	1.42	1.58	1.37	.34	.42	.31	.30	.38	.38
China	M	.01	.01	.01	.02	.02	.00	.00	.00	.00	.02	.02
Japan	M	.51	.41	.42	.46	.53	.11	.13	.13	.16	.17	.14
Philippines	M	.12	.10	.10	.14	.10	.03	.03	.03	.07	.02	.05

NOTES / RENVIS / NOTAS

Consumption

1 Calculated as grindings of cocoa beans plus net imports of cocoa products and of chocolate and chocolate products in beans equivalent, using the following conversion factors:

cocoa butter 1.33 (1.20 is used in a number of cases to reflect different technology)

cocoa powder and cake 1.18

cocoa paste 1.25

chocolate and chocolate products 0.40 (0.20 is used in those cases where chocolate products are identified as containing only half the normal quantity of cocoa)

milk crumb 0.15

2 The countries included in the table account for approximately 95 per cent of world consumption

Consumption/Consumo

1 Broyaes de fèves de cacao plus importations nettes de produits dérivés du cacao, chocolat et produits à base de chocolat convertis en équivalent fèves par application des facteurs suivants:

bouffe de cacao 1.33 (1.20 dans certains cas pour compte de technologies différentes)

poudre de cacao et pâte débourrée 1.18

pâte de cacao 1.25

chocolat et produits à base de chocolat 0.40 (0.20 dans les cas où les produits à base de chocolat sont connus comme ne contenant que la moitié de la quantité normale de cacao)

"milk crumb" 0.15

2 Les pays répertoriés dans ce tableau représentent environ 95 pour cent de la consommation mondiale.

1 Calculado como moliendas de cacao en grano más importaciones netas de productos de cacao y de chocolate en su equivalente en grano, empleando los siguientes factores de conversión:

mantequilla de cacao 1.33 (se emplea 1.20 en una serie de casos para reflejar diferente tecnología)

cacao en polvo y torta 1.18

pasta de cacao 1.25

chocolate y productos de chocolate 0.40 (se emplea 0.20 en aquellos casos en que los productos de chocolate contienen solamente la mitad de la cantidad normal de cacao)

"milk crumb" 0.15

2 Los países incluidos en el cuadro reúnen aproximadamente 95 por ciento del consumo mundial.

and at 0.5 to 0.9 kgs. in Greece, Italy, Spain, Yugoslavia, Bulgaria, USSR, Ecuador and Japan. Per capita consumption has shown no general tendency to rise in the developed countries, with many of these countries recording in the most recent year for which information is available, consumption levels below - and often well below - their peak levels for the 1970's.

10. Factors affecting cocoa consumption include the use of cocoa butter substitutes. Substitutes made from processed vegetable oils (e.g. coconut oil, palm-kernel oil, cotton-seed oil and soyabean oil), as well as shea and illipe nut butter which have characteristics similar to cocoa butter, tend to be increasingly used when cocoa butter is a relatively expensive commodity. Cocoa substitutes are used in the coating or fillings for biscuits, cakes and ice-cream and in baking chocolate, with the addition of cocoa powder to give chocolate flavour and colour to the end product. The United States is the largest consuming country of cocoa powder for such uses.

SECTION II: Exports and imports

Exports

11. The exports of different forms of cocoa from all developing countries in 1978-1981 are indicated below in both volume and value terms.

Q = thousand tonnes; V = US\$ million

		1978		1979		1980		1981	
Cocoa beans	Q	1,031		976		1,040		1,108	
	V	3,285	(75%)	3,177	(73%)	2,897	(72.5%)	1,967	(68%)
Cocoa paste	Q	120		142		149		134	
	V	481	(11%)	558	(13%)	454	(11.5%)	310	(11%)
Cocoa butter	Q	76		82		92		87	
	V	328	(8%)	404	(9%)	529	(13%)	527	(18%)
Cocoa powder and cake	Q	79		89		91		103	
	V	275	(6%)	215	(5%)	125	(3%)	83	(3%)
Total	V	4,369	(100%)	4,354	(100%)	4,005	(100%)	2,887	(100%)

(Source: FAO Trade Yearbooks)

The value of cocoa exports from developing countries continued to decline in recent years after reaching a peak in 1978.

12. Cocoa beans accounted for some 73 per cent of the total exports of cocoa and cocoa products from developing countries in 1979 and 1980 and 68 per cent in 1981 as compared with some 80 per cent in mid-1970s. Conversely, this means that the share of cocoa products increased from some 20 per cent in mid 1970s to about 30 per cent in recent years.

13. Major exporting countries of cocoa in different forms and their exports (\$ million) in 1979 were as follows:

Cocoa beans: Ghana 672, Ivory Coast 547, Brazil 487, Nigeria 363+, Cameroon 200*, Papua New Guinea 95, Dominican Republic 73, Malaysia 58 and Ecuador 42.

Cocoa paste: Ecuador 195, Ivory Coast 97+, Cameroon 57+, Ghana 55+ and Nigeria 15+.

Cocoa butter: EEC 172, Brazil 119, Ivory Coast 61, Ghana 44+, Nigeria 36+, Cameroon 30, Ecuador 28 and Mexico 26.

Cocoa powder: EEC 192, Brazil 71, Ivory Coast 10+.

+ = FAO estimate; * = unofficial figure.

14. Cocoa is one of the most important commodities in the export earnings of developing countries and a number of developing countries are highly dependent on this product for an important part of their merchandize export earnings, as indicated below for 1979.¹

Ghana	73 per cent	Sierra Leone	20 per cent
Grenada	30 per cent	Togo	16 per cent
Benin	35 per cent	Ecuador	14 per cent
Western Samoa	30 per cent	Papua New Guinea	10 per cent
Ivory Coast	28 per cent	Dominican Republic	9 per cent
Cameroon	25 per cent	Brazil	4 per cent

¹ Some of the data are estimates.

Imports

15. World imports of cocoa and cocoa products amounted to \$5,421 million in 1979¹; the eleven developed country markets listed in Table 5 accounted for some 73 per cent of such imports. The EEC and the United States were by far the largest markets accounting for 41 and 21 per cent of world imports respectively. Details according to different forms of cocoa are given below.

	World imports in 1981 \$ million (excl. intra-EEC trade)	Share of major markets in world imports		
		11 developed markets as a whole	EEC	USA
Cocoa beans	3,707	70%	46%	15%
Cocoa paste and cake	641	71%	28%	30%
Cocoa butter	728*	90%	44%	22%
Cocoa powder	345	84%	-	64% ⁺
Total	5,421	73%	41%	21%

*Including imports of the USSR in 1978. Imports of the USSR in 1979 are not available.

+Including cocoa cake reductible to cocoa powder.

¹FAO import data (including intra-EEC trade) shows recent developments in world cocoa imports, as follows:

		1979	1980	1981
Cocoa beans	Q	1,040	1,092	1,265
	V	3,781	3,294	2,593
Cocoa paste	Q	136	147	147
	V	558	506	382
Cocoa butter	Q	183	183	187
	V	1,001	1,155	953
Cocoa powder and cake	Q	161	170	191
	V	634	386	241
Total	V	5,934	5,341	4,169

16. Other importing countries and their imports - \$ million - in 1979 included the following:

Cocoa beans USSR 471, Poland 83, Hungary 52, Czechoslovakia⁺ 51, Yugoslavia 49, Romania 40⁺, Spain 38, China 32⁺, Singapore 26 and Philippines 14⁺.

Cocoa paste Poland 55⁺, Argentina 23⁺, USSR 21, Bulgaria 20, Yugoslavia 16, Hungary 11⁺, Colombia 9⁺.

Cocoa butter USSR 1978: 36, Yugoslavia 7, Israel 5, Argentina 5, South Africa 5, and Poland 3⁺.

Cocoa powder Hungary 11, Romania 4⁺, Israel 4, Singapore 3, Yugoslavia 3 and Czechoslovakia 3⁺.

⁺ = FAO estimate.

17. Table 5 provides 1980 import value data of the eleven developed country markets for different forms of cocoa. The respective shares of cocoa beans, paste, butter and powder in total cocoa imports into these markets were 64.9, 11.5, 16.4 and 7.2 per cent in 1979 and 64.6, 10.2, 20.9 and 4.3 per cent in 1980. The combined share of the various processed forms of cocoa increased slightly from 33.4 per cent in 1977 to 35.1 per cent in 1979 and 35.4 per cent in 1980.

18. Table 5 indicates that in 1979 and 1980 the share of processed forms of cocoa in all cocoa imports was highest in Australia, Austria¹, Canada, Finland, Sweden, Switzerland and the United States (46-77 per cent in 1979 and 52-81 per cent in 1980) and lower in the EEC, Japan, New Zealand and Norway (18-39 per cent in 1979 and 22-46 per cent in 1980). In the former group of countries the tariffs applicable to imports of processed forms of cocoa from developing countries were generally lower than in the latter group of countries, with the exception of Norway which maintains internal taxes on cocoa paste and butter. While the share increased between 1979 and 1980 in Japan (from 39 per cent to 47 per cent), New Zealand (from 18 per cent to 23 per cent) and Norway (from 35 per cent to 45 per cent), it decreased in the EEC from 23 per cent to 22 per cent.

19. While developing countries are predominant or major suppliers of processed forms of cocoa to major markets, they are often less important as suppliers to smaller markets. This is because users in smaller markets often purchase ready-for-use quality goods from suppliers in adjacent major markets, thus avoiding the costs of keeping large stocks. The

¹ A major part of Austrian imports of processed cocoa entered under GSP duty-free treatment applicable to cocoa paste and butter.

TABLE 5

Imports of cocoa in different forms into developed country markets from all sources and from developing countries:
share of cocoa in different forms in imports of cocoa in all forms (1980)

Developed country market	Cocoa beans		Cocoa paste and cake		Cocoa butter		Cocoa powder, unsweetened		Cocoa in all forms	
	Imports from all sources (from ldc's) (\$ million)	Share in imports of all cocoa (%)	Imports from all sources (from ldc's) (\$ million)	Share in imports of all cocoa (%)	Imports from all sources (from ldc's) (\$ million)	Share in imports of all cocoa (%)	Imports from all sources (from ldc's) (\$ million)	Share in imports of all cocoa (%)	Imports from all sources (from ldc's) (\$ million)	Share in imports of all cocoa (%)
Australia	31.5 (31.4)	44.2	6.6 (4.0)	9.3	26.9 (7.8)	37.7	6.3 (2.8)	8.8	71.3 (46.0)	100
Austria	30.9 (30.9)	48.4	14.3 (13.4)	22.4	16.5 (8.8)	25.9	2.1 (0.0)	3.3	63.8 (53.1)	100
Canada	35.9 (22.2)	39.4	23.8 (7.3)	26.2	25.2 (7.9)	27.7	6.1 (0.1)	6.7	91.0 (37.5)	100
EEC	1588.6 (1586.3)	78.0	142.9 (142.9)	7.0	303.5 (256.8)	14.9	1.3 (1.0)	0.1	2036.3 (1987.0)	100
Japan	71.0 (71.0)	53.5	12.7 (12.1)	9.6	40.4 (24.9)	30.4	8.6 (0.4)	6.5	132.7 (108.4)	100
New Zealand	16.7 (16.7)	76.6	2.4 (0.8)	11.0	2.5 (0.1)	11.5	0.2 (0.0)	0.9	21.8 (17.6)	100
Finland	5.0 (5.0)	18.7	4.0 (1.7)	15.0	13.9 (0.0)	52.1	3.8 (0.0)	14.2	26.7 (6.7)	100
Norway	18.2 (18.2)	55.2	0.7 (0.0)	2.1	12.5 (0.0)	37.9	1.6 (0.0)	4.8	33.0 (18.2)	100
Sweden	15.2 (15.2)	26.2	4.3 (4.3)	7.4	27.7 (0.0)	47.8	10.8 (0.1)	18.6	58.0 (19.6)	100
Switzerland	57.7 (53.9)	47.7	2.6 (2.4)	2.1	58.5 (0.7)	48.3	2.3 (0.1)	1.9	121.1 (57.1)	100
United States	414.8 (410.6)	47.0	149.1 (144.7)	16.9	210.7 (199.4)	23.8	108.8* (45.7)	12.3	883.4 (800.4)	100
Total	2285.5 (2261.4)	64.6	363.4 (333.6)	10.2	738.3 (506.4)	20.9	151.9 (50.2)	4.3	3539.1 (3151.6)	100

*Including cocoa cake reducible to cocoa powder.

SOURCE: UN trade statistics, NIMEXE and national sources.

highest-value cocoa powders are those manufactured from various types of beans in accordance with users' requirements as to flavour, colour, fat content and other quality specifications, and are ready for use by buyers without any further processing. Certain enterprises in larger markets supply such standard quality products: their operations typically include the blending of imported with locally-produced cocoa products and the processing of imports into higher quality products.

SECTION III: Commercial policy situation

20. Table 6 summarizes the post-Tokyo Round tariff situation in eleven developed country markets¹ and provides information on certain non-tariff measures. The incidences of specific duties shown in the updated table are often higher than those shown in the original document, reflecting a significant decline in cocoa prices in 1980 compared with those in 1977. A substantial number of m.f.n. concessions and GSP contributions were made on cocoa and cocoa products in the Tokyo Round. Many of these have already been implemented without staging on a de jura or de facto basis. Annex 2 provides data on both pre- and post-Tokyo Round tariff rates for these markets at the tariff line level together with corresponding trade flow data for 1980. An overall picture of the results obtained in the Tokyo Round for the tropical beverage items (coffee, tea and cocoa) is provided in document COM.TD/W/310 (paragraph 14 etc.).

Tariffs on cocoa beans

21. New Zealand granted m.f.n. duty-free treatment (bound) in the Tokyo Round on cocoa beans, raw or roasted; pre-Tokyo Round rates on raw and roasted beans had been 0.452c/kg. (GSP - 0 per cent) and 50 per cent respectively. Canada, Japan, Norway, Sweden, Switzerland and the United States had already conceded such treatment before the Tokyo Round. Australian imports of cocoa beans under the m.f.n. tariff are subject to a temporary revenue duty of 2 per cent; no duty is chargeable under the GSP. Finland has bound its tariff on raw beans at free and accords GSP duty-free treatment to roasted beans (m.f.n. rate: 5 per cent).

22. With respect to raw beans in husks, Austria reduced its m.f.n. duty from 7 per cent to 4 per cent², and grants duty-free treatment to developing countries under the GSP. For other beans, Austria reduced both m.f.n. and GSP rates from 10 per cent and 5 per cent to 6 per cent² and zero per cent respectively. The EEC reduced its bound m.f.n. rate on cocoa beans from 5.4 per cent to 3 per cent in the Tokyo Round. Under the Lome Convention, eligible African, Caribbean and Pacific (ACP) developing countries are entitled to duty-free entry for cocoa beans.

Tariff on cocoa paste

23. Cocoa paste falling within CCCN heading 18.03 covers paste obtained by grinding roasted cocoa beans, as well as cocoa cake, i.e. paste partially or completely defatted by extracting cocoa butter. Australia, Canada and Sweden, which had given duty-free treatment to developing countries under the GSP, conceded m.f.n. duty-free treatment (bound) in the Tokyo Round:

¹For technical reasons, data on the European Economic Community in this note refers to the Community of nine.

²These concessions are being implemented by stages.

developing countries were predominant or major suppliers of the item in two of these three markets. The United States had already accorded bound m.f.n. duty-free treatment before the Tokyo Round. Austria reduced its m.f.n. rate from 25 per cent to 15 per cent¹, and Finland reduced its m.f.n. rate from 5 per cent to 3.8 per cent¹; these countries grant duty-free treatment to developing countries under the GSP. Switzerland, which maintains an m.f.n. rate of SwF 0.40/kg., also grants GSP duty-free treatment.

24. In the Tokyo Round, the EEC introduced a GSP rate of 11 per cent (m.f.n. rate: 15 per cent) and New Zealand, a GSP rate of 15 per cent (m.f.n. rate: 30 per cent). Imports into the EEC from ACP and least-developed countries are eligible for duty-free treatment. Japan maintains an m.f.n. rate of 10 per cent and a GSP rate of 5 per cent on undefatted paste, and an m.f.n. rate of 20 per cent and a GSP rate of 10 per cent on defatted paste.

Tariffs on cocoa butter

25. With respect to cocoa butter, Australia and the United States, which had given duty-free treatment to developing countries under the GSP, bound their m.f.n. tariffs at zero in the Tokyo Round. Developing countries, which were predominant suppliers of the item to the United States, can now benefit from duty-free access without the insecurity resulting from limitations to GSP treatment.² Canada and New Zealand had already accorded m.f.n. duty-free treatment (bound) before the Tokyo Round. A number of other countries grant duty-free treatment to developing countries under the GSP: Austria - which reduced its m.f.n. rate from 8 per cent to 5 per cent, Japan - which reduced its m.f.n. rate from 5 per cent to 2.5 per cent, Finland - which maintained an m.f.n. rate of 2 per cent, Sweden - which maintains an m.f.n. rate of SKr 0.10/kg., and Switzerland - which maintains an m.f.n. rate of SwF 0.025/kg. The EEC, which maintains an m.f.n. rate of 12 per cent, grants a GSP rate of 8 per cent to imports from its GSP beneficiaries within an annual quota of 22,000 tonnes; duty-free treatment is applicable to imports from ACP and least-developed countries. The GSP tariff quota has never been fully utilized by GSP beneficiary countries and territories.

Tariffs on unsweetened cocoa powder

26. With respect to unsweetened cocoa powder, Australia bound its tariff at free in the Tokyo Round. Finland, Norway and Sweden grant duty-free treatment to developing countries under the GSP; their m.f.n. rates are 10 per cent, Nkr 0.40/kg. and SKr 0.10/kg. respectively. The United States, which maintains an m.f.n. rate of 0.37 cents/lb, grants GSP duty-free treatment subject to the "competitive need" limitations under its GSP scheme.³

¹ These concessions are being implemented by stages.

² The GSP treatment did not apply to Ivory Coast in 1977 and 1978 under the "competitive need" provisions.

³ Under the "competitive need" provisions, Brazil was excluded from eligibility for GSP treatment in 1978, 1979 and 1980 and Ivory Coast in 1979.

27. In the Tokyo Round, Canada reduced both its m.f.n. and GSP rates, from 15 and 10 per cent to 10 and 5 per cent respectively. The EEC, which maintains an m.f.n. rate of 16 per cent, introduced a GSP rate of 11 per cent in the Tokyo Round and has reduced further the rate to 9 per cent under its 1981 scheme; imports from ACP and least-developed countries are eligible for duty-free access. New Zealand, which maintains an m.f.n. rate of 30 per cent, introduced a GSP rate of 15 per cent in the Tokyo Round. Japan reduced its m.f.n. rate from 30 per cent to 21.5 per cent¹ and grants a GSP rate of 15 per cent. Austria maintains an m.f.n. rate of 27 per cent and a GSP rate of 7 per cent, and Switzerland, an m.f.n. rate of SwF 0.40/kg. and a GSP rate of SwF 0.20/kg.

Import restrictions

28. New Zealand maintains quantitative restrictions on imports of cocoa paste and powder.² As a result of the Tokyo Round, New Zealand enlarged its quota for cocoa powder. There is some provision for local manufacturers to import cocoa paste and cocoa powder where local manufacture is not sufficient to meet demands and/or where pastes and powders are of types not manufactured in New Zealand.

Selective internal taxes

29. Internal taxes imposed specifically on such tropical products as coffee, cocoa, tea and bananas are a legacy of the time when these products had been considered as "easily taxable luxury items". Such taxes have been gradually reduced or removed by, or have become less significant as revenue sources in, a number of developed countries as these tropical products become ordinary consumer goods, and as general internal taxes such as the value-added tax become increasingly important as a source of government revenue.

30. Selective taxes on tropical products have drawn particular attention in the work of GATT for developing countries since 1959. A report of Committee III in 1959 stated that "in regard to coffee, tea and cocoa, the taxes impinge exclusively on imports from the less-developed countries as there is no domestic production in the country imposing the taxes" (BISD, Eighth Supplement, page 138). The Ministerial Declaration of 1961 stated that "fiscal charges, whether imposed as tariff duties or internal taxes may inhibit efforts directed towards increasing consumption of particular products important in the trade of less-developed countries and, even where applied equally to imports and to competing domestic products, can be a serious obstacle to the expansion of trade" (BISD Tenth Supplement, page 30). One of the results of the GATT activities in this area was the adoption of the provisions of GATT Article XXXVII:1(c) in Part IV with respect to "fiscal measures which would hamper, or which hamper, significantly the growth of consumption of primary products, in raw or processed form wholly or mainly produced in the territories of less-developed contracting parties, and which are applied specifically to those products".

31. As far as cocoa is concerned, selective internal taxes remain in Denmark, France, Italy, Japan and Norway. Most of these taxes are specific rates. The rates of these taxes, as well as ad valorem incidences of specific rates on c.i.f. value, are indicated below.

¹ This concession is being implemented by stages.

² A quantitative restriction on roasted cocoa beans has been removed.

CCCN Description	Denmark	France	Italy	Japan	Norway
1801 Cocoa beans	-	FF 0.07/kg (0.6%)	Lit 180/kg* (6.8%)	-	-
1803 Cocoa paste	DKr 6/kg (32.9%)	FF 0.085/kg (0.9%)	Lit 225/kg (7.8%)	-	Nkr 7/kg** (45.5%)
1804 Cocoa butter	DKr 6/kg (17.1%)	FF 0.085/kg (0.3%)	Lit 280/kg (4.9%)	-	Nkr 7/kg** (25.2%)
1805 Cocoa powder unsweetened	DKr 6/kg (55.0%)	FF 0.085/kg (0.9%)	Lit 170/kg ⁺ Lit 225/kg (12.2%)	5%	-

*The rate of tax on unroasted cocoa beans. The rates on roasted beans are as follows:
 roasted, not shelled: Lit 200/kg (incidence not available)
 roasted, shelled, crushed: Lit 225/kg (incidence not available)

**tax rate effective 1 April 1981. The previous rate was Nkr 5 per kg.

+cocoa powder containing less than one per cent of cocoa butter.

32. The ad valorem incidences of specific rates indicated above have been obtained on the basis of the average import unit value of the country concerned in 1981. By nature of a specific rate, its incidence increases when import prices in terms of the currency of the country concerned decrease, and vice versa. Such import prices have fluctuated in recent years as a result of fluctuations in cocoa prices on the world market and in currency exchange rates. For example, reduced cocoa prices as well as revaluations of a currency bring about increases in the incidence of a specific tax rate, as was the case in certain countries in recent years. It may be noted that the incidence varies also according to the quality of imported cocoa products.

33. The taxes in Denmark and Norway add significantly to the prices of cocoa products. In the Tokyo Round negotiations, some member countries of the EEC made statements with regard to selective internal taxes on tropical products (see COM.TD/W/329, Annex 3).

34. In Switzerland, a contribution is levied on cocoa imports towards a guarantee fund for compulsory reserves. The stated aims of the fund are to protect the holders of stocks against possible losses resulting from dissolution of the compulsory reserves, and to cover their warehouse costs. The contribution is regarded by the Swiss authorities as a fee for services rendered by a mutual aid organization for holders of stocks.

TABLE 6. Post-Tokyo Round tariff and non-tariff measure situation

Explanatory notes and symbols used

Symbol "B" denotes bound tariff rates including Tokyo Round final rates.

In cases where **tariff rates are being reduced in stages, known current rates have been indicated below TR final rates.**

Ad valorem incidences of specific duties based on import data for 1980 available in the Tariff Study file, have been indicated in parenthesis. It may be noted that incidences of specific duties fluctuated in recent years.

LDC = Preferential tariff rate applying to least-developed developing countries. SPARTECA = member countries of the South Pacific Regional Trade and Economic Co-operation Agreement (the Cook Islands, Fiji, Kiribati, Nauru, Niue, Papua New Guinea, Solomon Islands, Tonga, Tuvalu, Vanuatu and Western Samoa).

Preferential rates applicable to specified countries have been indicated after country name abbreviation of the country concerned:

AUE = Australia, CAN = Canada, ESP = Spain, TUR = Turkey.

QR = Quantitative import restrictions.

STX = Selective internal tax (see Section III for details).

PRODUCT	AUSTRALIA	AUSTRIA	CANADA	EEC	JAPAN	NEW ZEALAND	FINLAND	NORWAY	SWEDEN	SWITZERLAND	UNITED STATES	
CCCN 1801 Cocoa beans:	0% + 2% temporary revenue duty GSP-0%	Raw in husks: 4%B 1982-5.9% GSP-0% EFTA-0% ESP-0% Other: 6%B 1982-8.5% GSP-0% EFTA-0% ESP-5%	0%B	3%B ACP-0% LDC-0% TUR-0% STX	0%B	0%B	0%B	Raw: 0%B Roasted: 5%B GSP-0% EFTA-0%	0%B	0%B	0%B	0%B
CCCN 1803 Cocoa paste	0%B	15%B 1982-21.2% GSP-0% EFTA-0% ESP-0%	0%B	15%B GSP-11% ACP-0% LDC-0% ESP-6% SPT-0% ^{1/} STX	Not defatted 10%B GSP-5% LDC-0% Defatted 20% GSP-10% LDC-0% 2.5%B GSP-0%	30% GSP-15% AUS, CAN-15% SPARTECA-0% QR	3.8%B 1982-4.7% GSP-0% EFTA-0%	0%B STX	0%B	Swf 0.40/kg.B (6.4%) GSP-0% EFTA-0% ESP-0%	0%B	
CCCN 1804 Cocoa butter	0%B	5%B GSP-0% EFTA-0% ESP-0%	0%B	12%B GSP-8% ^{2/} ACP-0% LDC-0% ESP-4.8% SPT-0% ^{1/} STX	2.5%B GSP-0%	0%B	2%B GSP-0%	0%B STX	Skr 0.10/kg.B (0.4%) GSP-0% EFTA-0%	Swf 0.025/kg.B (0.2%) GSP-0% EFTA-0% ESP-0%	0%B	
CCCN 1805 Cocoa powder unwetted	0%B	27%B GSP-7% EFTA-0% ESP-14%	10%B GSP-5% LDC-0%	16%B GSP-9% ACP-0% LDC-0% ESP-6.4% ^{1/} SPT-0% ^{1/} STX	21.5%B GSP-15% LDC-0% STX	30%B GSP-15% AUS, CAN-15% SPARTECA-0% QR	10%B GSP-0%	Nkr 0.40/kg.B (7.2%) GSP-0% EFTA-0%	Skr 0.10/kg.B (0.7%) GSP-0% EFTA-0%	Swf 0.28/kg.B (5.9%) GSP-0.20/kg. LDC-0% (1.7.82) EFTA-0%	0.37\$/lb.B (0.5%) GSP-0% ^{2/}	

^{1/} Special preferential tariff rates applicable to Algeria, Cyprus, Egypt, Israel, Jordan, Lebanon, Malta, Morocco, Syria, Tunisia and Turkey.

^{2/} The GSP applies to imports within a tariff quota of 22,000 tonnes. A first tranche of 19,494 tonnes in 1983 (19,485 tonnes in 1982) is apportioned as follows in 1983 (figures for 1982 in parentheses): Benelux 10,240 (10,935), Germany, F.R. 4,560 (2,720), U.K. 4,160 (5,560), France 395 (90), Greece 40 (45), Denmark, Ireland and Italy 33 each (45 each). For further details, see EEC Official Journal Volume 25, L 363.

^{3/} In 1978, 1979, 1980 this GSP rate did not apply to Ivory Coast as well under the competitive need limitation.

SECTION IV: Summary of the post-Tokyo Round situation

35. The information presented in this note shows that significant progress was made in liberalizing trade in cocoa and cocoa products in the Tokyo Round. Four developed countries, Australia, Finland, Sweden and the United States, now apply duty-free treatment to imports from developing countries under either the m.f.n. or the GSP tariffs. However, it should be noted that in the United States some developing country suppliers have not been eligible for GSP treatment on cocoa butter and unsweetened cocoa powder in certain years due to the "competitive need" provisions of the United States scheme. In a further four countries, Austria, Canada, Norway and Switzerland, cocoa and cocoa products other than unsweetened cocoa powder from developing countries are eligible for duty-free import; duties on unsweetened cocoa powder facing developing countries in these markets are 7 per cent or less. In New Zealand and Japan imports of both cocoa paste and unsweetened cocoa powder from developing countries are dutiable, while in the European Communities all imports of cocoa and cocoa products under both the m.f.n. and GSP tariffs are dutiable. However, in the Communities some 82 per cent of imports of cocoa and cocoa products are eligible for import free of duty from the ACP member States of the Lome Convention. Trade figures suggest that in certain markets tariff escalation may be a factor restraining the import of cocoa in its more processed forms.

36. The main non-tariff measures applying to cocoa and cocoa products in the developed country markets considered are the selective internal taxes levied in Denmark, France, Italy, Japan and Norway. In New Zealand, imports of cocoa paste and powder are subject to quantitative restrictions.

ANNEX 1

Action in other international organizations

International Cocoa Agreement, 1980

The 1980 Cocoa Agreement, which replaced a 1975 agreement, entered into force on 1 August 1981. The membership of the International Cocoa Organization as of mid-1982 includes some forty exporting and importing countries, but does not include Ivory Coast, the largest exporting country of cocoa, and the United States, the largest importing country. The Agreement aims to keep world prices, as measured by a five-day indicator price, based on London and New York futures' prices, between 110 and 150 US cents per pound with minimum and maximum prices of 100 and 160 US cents respectively. The buffer stock would initially buy or sell when prices are below 110 US cents per lb. or above 150 US cents per lb. respectively. These intervention prices are subject to two semi-automatic adjustments of four US cents each, upwards or downwards, triggered when buffer stock sales or purchases respectively exceed first 100,000 tonnes and then 175,000 tonnes. The price levels are also subject to review and possible revision by the Council of the new International Cocoa Agreement. The Agreement provides for a buffer stock of up to 250,000 tonnes (cocoa bean equivalent) to be financed through a levy on exports and imports and through the Common Fund when it is operational. The buffer stock manager is authorized to hold part of the stock (10,000 tonnes) in the form of cocoa paste. The Council may, by special vote, institute supplementary measures (e.g. export quotas) in the event that the buffer stock arrangement, after the full utilization of its initial capacity of 250,000 tonnes, proves to be inadequate to maintain cocoa prices between the minimum and maximum prices.

Buffer stock purchases under the Agreement commenced in September 1981 as prices were below the lower intervention level of 110 US cents per lb. In early March 1982 buffer stock purchases amounted to some 100,000 tonnes valued at US\$235 million and the intervention prices were automatically reduced by four US cents/lb. At its meeting in January 1982, the Council decided to raise the levy on cocoa exports and imports from one cent/lb to two cents/lb as from October 1982 to finance additional buffer stock purchases. In June 1982, the IMF conveyed its conclusion not to support the Cocoa Agreement under its buffer stock financing facility.

Recommended international standards for cocoa products (FAO/WHO)

The FAO/WHO Codex Alimentarius Commission, established to implement the Joint FAO/WHO Food Standards Programme, adopted a Recommended International Standard for Cocoa Butters at its eleventh session in 1976 and a Recommended International Standard for Cocoa Powders (Cocoas) and Dry Cocoa-Sugar Mixtures at its twelfth session in 1978. The Codex Alimentarius includes provisions in respect of food hygiene, food additives, pesticide residues, contaminants, labelling and presentation, methods of analysis and sampling. As of 1 February 1981, two countries (Cyprus and the Philippines) had accepted the cocoa butter standard according to one of the methods of acceptance laid down in the General Principles of the Codex Alimentarius.

ANNEX 2TARIFF AND TRADE FLOW DATA AT THE TARIFF LINE LEVELExplanatory notes

With respect to tariff items of developed country markets, the tabulations attached provide information at the tariff line level on different tariff treatment (m.f.n., GSP, LDC, etc.) and the corresponding trade flows, as well as imports from individual main suppliers. Import figures refer to the year 1980. In the first line, tariff item number, product description, and quantity unit are indicated.

TARIFFSColumn TYPE OF DUTY

MTN-B:	Base rate for the Tokyo Round (pre-Tokyo Round m.f.n. rate)
MTN-F:	Final rate (post-Tokyo round m.f.n. rate)
MFN 80:	M.f.n. rate applicable in 1980
TEMP:	Temporary m.f.n. rate in 1980
GSP-B:	GSP rate in 1981 or 1982
GSP-F:	GSP rate related to post-MTN final rate (Austria, Canada, Japan and Switzerland)
LDC-B:	Rate applying to least-developed countries in 1981 or 1982
FTA:	Rate applying to countries signatory to free-trade area agreement, e.g. EFTA
ZONE:	Rate applying to countries signatory to inter-zone free trade agreement (e.g. between EEC and EFTA)
PREF:	Rates applicable under other preferential arrangement, e.g. ACP and Mediterranean countries for EEC.

Column RATE

Percentage ad valorem or ad valorem equivalent of specific, mixed or compound rate is indicated with one decimal point. Ad valorem equivalent is based on imports in the year recorded.

TRADE FLOW DATA

IMPORTS FROM (i) WORLD (= all sources) and (ii) GSP ORIGIN (= GSP beneficiary countries) are each sub-divided by TOT (= total imports irrespective of tariff treatment), MFN (= imports entitled to m.f.n. treatment), GSP (imports covered by GSP), LDC (imports entitled to LDC preference) and FTA, ZONE, PREF (= imports entitled to free trade area or other preferential agreements). It may be noted that "imports covered by GSP" do not take into account quantitative and origin rule limitations and non-utilization of GSP and that actual imports under GSP are smaller than imports recorded as GSP.

With respect to imports from world and imports according to different tariff treatment, names of five main suppliers appear in column MAIN SUPPLIERS and imports from four main suppliers are indicated at the bottom. See page 22 for country name abbreviations.

SHARE for the percentage share of GSP beneficiaries in imports from world
 V for value in \$1,000
 Q for quantity
 * for quantity data not showing last three digits, the figure exceeding available space e.g. 199676* = 199676000

Some technical details on tariffs are provided in the following columns:

TARIFF						RATE
N	E	B	B	L	P	
A	S	D	C	I	C	
T	T	G	V	M	V	VALUE UNIT AD. V

Data in these columns are explained below.

Column NAT = nature of duty rate (blank for ad valorem rate)

S for specific rate (e.g. \$4.00/kg);
 C for compound rate (e.g. \$4.00/kg + 10%);
 M for mixed rate (e.g. \$4.00/kg. or 10% whichever is greater);
 V for variable levy or variable component;
 O for other natures.

Column EST = estimation code

E for an estimated rate;
 A when the rate is the simple arithmetic average of two or more rates
 (in cases where trade flow data are not available in the tariff
 detail and two or more rates are related to import data).

Column BDG = binding status (blank for ordinary binding)

C for ceiling binding;
 P for a rate partially bound at a ceiling rate, and partially at the
 prevailing rate;
 U for an unbound rate.

Column BCV = binding coverage (blank for fully bound)

X for partially bound.

Column LIM = limitation code for GSP (blank for no limitation)

C for ceiling or competitive need provisions;
 Q for quota or similar limitations.

Column PCV = preference coverage (blank for coverage
of whole tariff line)

X for preference covering part of the tariff line.

Columns RATE/VALUE, UNIT, AD.V.

Specific, compound or mixed rate is indicated as illustrated below:

200/LB = specific rate of 2.00 units of currency per pound;
 200/LB 0112 = compound rate of 2.00 units of currency per pound plus
 11.2 per cent ad valorem;
 200/LB 0112+ = mixed rate of 2.00 units of currency per pound or 11.2
 per cent ad valorem, whichever is higher;
 200/LB 0112- = as above, whichever is lower.

TYPE RATE N E D B L P TARIFF I TYPE I WORLD I GSP I IMPUPTS (91000) FROM I MAIN SUPPLIERS I
 OF A S O C I C I OF I ORIGIN I DEVELOPING COUNTRIES I I I
 DUTY T Y G V M V VALUE UNIT AD-VTRMT. I VALUE QUANTITY I VALUE QUANTITY I VALUE QUANTITY SHARE I I I
 QTY: T

18010000 CACAO EN FVELS ET BRISURES BRUTS OU TORREFIES

MTN-B 5-4	TOT	1588600	510383	1586316	509719	509719	99	CIV	GHA	CMR	NGA	BRA
MTN-F 3-0	MFN	203764	61352	201480	60688	60688	98	BRA	MYS	ECU	VEN	ION
MFN 8U 3-0	LDC	3136	1138	3136	1138	1138	100	HTI				
LJC-B FREE	PREF	1381700	447893	1381700	447893	447893	100	CIV	GHA	CMR	NGA	PNG
PREF 1 FREE												
PREF 2 FREE												
MAIN SUPPLIERS												
	TOT	387452 Q	132983 GHA V	265177 Q	90085 CHR V	253359 Q	78424 NGA V	233010 Q	70993			
	MFN	97853 Q	30824 MYS V	54563 Q	15375 ECU V	17827 Q	5292 VEN V	16558 Q	4235			
	LDC	3136 Q	1138									
	PREF	387452 Q	132983 GHA V	265177 Q	90085 CHR V	253359 Q	78424 NGA V	233010 Q	70993			

18020000 CIGILES PELUKES PELLICULES ET DECHETS DE CACAO

MTN-B 5-4	TOT	4169	11964	3768	10048	10048	90	GHA	ECU	CMR	PNG	MYS
MTN-F 3-0	MFN	1763	4595	1427	3208	3208	80	ECU	MYS	BRA	AUT	CHE
MFN 8U 3-0	LDC	145	131	145	131	131	100	HTI				
LJC-B FREE	PREF	2196	6709	2196	6709	6709	100	GHA	CMR	PNG	MSM	CTV
PREF 1 FREE												
PREF 2 FREE												
MAIN SUPPLIERS												
	TOT	1035 Q	3319 ECU V	803 Q	2390 CMR V	345 Q	1743 PNG V	315 Q	624			
	MFN	803 Q	2390 MYS V	184 Q	258 BRA V	174 Q	257 AUT V	135 Q	624			
	LDC	145 Q	131									
	PREF	1035 Q	3319 CHR V	345 Q	1743 PNG V	315 Q	624 MSM V	167 Q	254			

18030000 CACAO EN MASSE OU EN PAINS MEME DEGRATSE

MTN-B 15-0	TOT	142065	45310	142665	45247	142665	45247	99	CIV	CMR	ECU	BRA	GHA
MTN-F 15-0	MFN	197	62	0	0	0	0	0	CHE	AUS	NOR	SHE	USA
MFN 8U 15-0	GSP	49345	14373	49345	14373	49345	14373	100	ECU	BRA	GIB	VEN	SGP
GSP1-B 11-0	PREF	93323	30875	93320	30874	93320	30874	99	CIV	CMR	GHA	NGA	ESP
LJC-B FREE													
PREF 1 FREE													
PREF 2 FREE													
MAIN SUPPLIERS													
	TOT	40779 Q	13297 CMR V	38694 Q	10779 ECU V	34109 Q	9900 BRA V	14596 Q	4258				
	MFN	74 Q	18 AUS V	47 Q	19 NOR V	29 Q	6 SWE V	75 Q	11				
	GSP	34109 Q	9900 BRA V	14596 Q	4258 GIB V	379 Q	100 VEN V	129 Q	32				
	PREF	40779 Q	13297 CMR V	38694 Q	10779 GHA V	11739 Q	5760 NGA V	2104 Q	1032				

18040000 BEURRE DE CACAO YC GRATSE ET HUILE DE CACAO

MTN-B 12-0	TOT	304154	50272	269483	45041	258829	43487	85	GHA	NGA	BRA	CIV	ESP
MTN-F 12-0	MFN	3568	621	0	0	0	0	0	POL	CHE	ZAF	HUN	SHE
MFN 8U 12-0	GSP	83151	13071	83151	13071	83151	13071	87	BRA	CMR	ECU	MYS	PHL
GSP1-B 8-0	PREF	216801	36460	186332	31970	186332	31970	85	GHA	NGA	CIV	ESP	CMR
LJC-B FREE													
PREF 1 FREE													
PREF 2 FREE													
MAIN SUPPLIERS													
	TOT	88203 Q	15173 NGA V	43474 Q	7700 BRA V	40581 Q	6499 CIV V	32970 Q	5408				
	MFN	1287 Q	256 CHE V	866 Q	139 ZAF V	404 Q	65 HUN V	345 Q	57				
	GSP	40581 Q	6499 CHN V	10654 Q	1554 ECU V	6788 Q	1086 MYS V	6126 Q	945				
	PREF	88203 Q	15173 NGA V	43474 Q	7700 CIV V	32970 Q	5408 FSP V	29847 Q	4395				

TYPE OF OUTY	RATE	TARIFF N E D O L P A S D C I C T T G V M V	PATE	UNIT	AD-VTRMT.	TYPE OF (TARIF)	WORLD	VAL'VE	QUANTITY	GSP ORIGIN	VALUE	QUANTITY	DEVELOPING COUNTRIES %	QUANTITY SHARE	IMPOPTS (\$1000) FROM	GHA	MYS	USA	SWE	JPN	FIN	VEN	PER	CIV	QTY: T
CACAO EN POUUDRE NON SUCRE																									
MFN-B	16.0					TOT	1293	710	970	604	963	602	74		SGP	MYS	GHA	USA	SWE						
MFN-F	16.0					MFN	323	106	0						USA	SWE	JPN	FIN	CHE						
MFN-BU	16.0					GSP	035	551	835	551	828	549	99		SGP	MYS	BRA	VEN	PER						
GSP1-B	9.0					PREF	135	53	135	53	135	53	100		GHA	CIV									
LJC-B	FREE																								
PREF 1	FREE																								
PREF 2	FREE																								
MAIN SUPPLIERS																									
TOT	SGP V	511 Q	331 MYS V	191 Q	130 GHA V	103 Q	43 USA V	103 Q	37																
MFN	USA V	103 Q	37 SWE V	77 Q	21 JPN V	58 Q	14 FIN V	50 Q	17																
GSP	SGP V	511 Q	331 MYS V	191 Q	130 BRA V	60 Q	41 VEN V	32 Q	30																
PREF	GHA V	103 Q	43 CIV V	32 Q	10																				

EEC
 (cont.)

TYPE OF DUTY	RATE	TARIFF N E D B L P A S D C I C T Y G V H V	PATE	UNIT	AD. VTRMT.	WORLD		GSP ORIGIN		DEVELOPING COUNTRIES		MAIN SUPPLIERS									
						VALUE	QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY		SHARE								
COCOA BEANS, RAW OR ROASTED																					
1801000						TOT	70955	22754669	70955	22754669	100	CHA BRA CRI VEN ECU									
MTN-B	FREE					MFN	70955	22754669	70955	22754669	100	CHA BRA CRI VEN ECU									
MTN-F	FREE																				
MFN 80	FREE					TOT	70955	22754669	70955	22754669	100	CHA BRA CRI VEN ECU									
MAIN SUPPLIERS																					
						TOT	49628	Q15568605	5206	Q1922558	CRI V	4781	Q1587443	VEN V	2696	Q1016700					
						MFN	49628	Q15568605	5706	Q1922558	CRI V	4781	Q1587443	VEN V	2696	Q1016700					
COCOA SHELLS, HUSKS, SKINS, AND WASTE																					
1802000						TOT	105	105	82	105	82	105	82	100	ECU MYS PER						
MTN-B	FREE					MFN	105	105	82	105	82	105	82	100	ECU MYS PER						
MTN-F	FREE																				
MFN 80	FREE					TOT	74	Q	38	MYS V	30	Q	42	PER V	1	Q	2				
						MFN	74	Q	38	MYS V	30	Q	47	PER V	1	Q	2				
MAIN SUPPLIERS																					
						TOT	9746	2927160	9649	2911608	99	ECU BRA VEN SGP EEC									
						MFN	97	15552	0			EEC USA									
						GSP	9649	2911608	9649	2911608	100	ECU BRA VEN SGP									
COCOA PASTE NOT DEFATTED																					
1803010						TOT	7618	Q	2342907	ORA V	1427	Q	403821	VEN V	468	Q	130880	SGP V	136	Q	34000
MTN-B	10.0					MFN	56	Q	9980	USA V	41	Q	5572								
MTN-F	10.0					GSP	7618	Q	2342907	ORA V	1427	Q	403821	VEN V	460	Q	130880	SGP V	136	Q	34000
MFN 80	10.0																				
GSPI-B	5.0																				
LDC-B	FREE																				
MAIN SUPPLIERS																					
						TOT	2900	2153864	2502	1993342	83	BRA EEC CIV ECU SGP									
						MFN	486	160522	0			FEC CHE USA									
						GSP	2502	1993342	2502	1993342	100	BRA CIV ECU SGP VEN									
COCOA PASTE DEFATTED																					
1803020						TOT	1633	Q	1292633	EEC V	478	Q	159450	CIV V	214	Q	254970	ECU V	166	Q	89156
MTN-B	20.0					MFN	478	Q	159450	CHE V	6	Q	800	USA V	2	Q	277				
MTN-F	20.0					GSP	1633	Q	1292633	CIV V	214	Q	254970	ECU V	166	Q	89156	SGP V	162	Q	82000
MFN 80	20.0																				
GSPI-B	10.0																				
LDC-R	FREE																				

JAPAN

TYPE OF OUTY	RATE	TARIFF	MED L P	A S O C I L	T Y G V H V	VALUE	UNIT	AD-VTRMT.	TYPE OF I	PATE	WORLD	IMPORTS (\$1000) FROM		DEVELOPING COUNTRIES	%	MAIN SUPPLIERS	
												VALUE	QUANTITY				ORIGIN
1804000 COCCA BUTTER																	
MTN-D	5.0								TOT	40421	6264342	26237	4241116	24890	4054116	61	EEC UPA CIV CHN PHL
MTN-F	2.5								MFN	14184	2023226	0					FEC NZL CHE
MTN-B	4.4								GSP	26237	4241116	26237	4241116	24890	4054116	94	BRU CIV CHN PHL MYS
TEMP.	2.5																
GSP1-U	FREE																
LUC-B	FREE																
1805000 COCCA PUNDR, UNSWEETENED																	
MTN-B	30.0								TOT	8605	2656134	419	218320	410	218320	4	EEC USA SGP MYS BRU
MTN-F	21.5								MFN	8186	2477814	0					EEC USA
MTN-B	24.1								GSP	419	218320	419	218320	410	218320	100	SGP MYS BRU
GSP1-B	15.0																
LUC-B	FREE																
1805000 COCCA PUNDR, UNSWEETENED																	
MTN-B	30.0								TOT	7524	2299090	662	138724	274	148320	104	EEC USA SGP MYS BRU
MTN-F	21.5								MFN	7524	2299090	662	138724	274	148320	104	EEC USA SGP MYS BRU
MTN-B	24.1								GSP	274	148320	104	148320	41	3000		
GSP1-B	15.0																
LUC-B	FREE																

JAPAN
(cont.)

TYPE OF DUTY	RATE	N E D B L P A S D C I C T T C V M V	PATE	UNIT	AD. VTRMT.	VALUE	QUANTITY	WORLD	VALUE	QUANTITY	ORIGIN	GSP	IMPRPTS (\$1000) FROM DEVELOPING COUNTRIES	QUANTITY SHARE	MAIN SUPPLIERS	QTY: KG
NORWAY																
18J1J000 CCOCA BEANS.																
MTN-B	FREE							18210	4954495	18210	4954495	100	18210	4954495	100	CHA TGD ECU TTU DRA
MTN-F	FREE															
MFN 8J	FREE							18210	4954495	18210	4954495	100	18210	4954495	100	CHA TGD ECU TTU DRA
MAIN SUPPLIERS TOT GHA V 15991 Q 4400405 TGD V 1317 Q 326550 ECU V 716 Q 172530 TTU V 84 Q 25000																
MFN GHA V 15991 Q 4400405 TGD V 1317 Q 326550 ECU V 716 Q 172530 TTU V 84 Q 25000																
18J2J000 CCOCA SHELLS, HUSKS, SKINS AND WASTE																
18J3J000 CCOCA PASTE																
MTN-B	FREE							724	176977	0						EEC
MTN-F	FREE															
MFN 9J	FREE							724	176977	0						EEC
MAIN SUPPLIERS TOT EEC V 724 Q 176977																
MFN EEC V 724 Q 176977																
18J4J000 CCOCA BUTTER																
MTN-B	FREE							12462	1856405	7	1000	7	1000	0		EEC SWE ECU
MTN-F	FREE															
MFN 8U	FREE							12462	1856405	7	1000	7	1000	0		EEC SWE ECU
MAIN SUPPLIERS TOT EEC V 12420 Q 1850545 SWE V 35 Q 4860 ECU V 7 Q 1000																
MFN EEC V 12420 Q 1850545 SWE V 35 Q 4860 ECU V 7 Q 1000																
18J5J000 CCOCA PULVER, UNSWEETENED																
MTN-B	7.2 S							1615	576073	0						EEC USA
MTN-F	7.2 S															
MFN 8U	7.2 S							1615	576073	0						EEC USA
LDC-B FREE																
FTA FREE																
MAIN SUPPLIERS TOT EEC V 1601 Q 565143 USA V 14 Q 10930																
MFN EEC V 1601 Q 565143 USA V 14 Q 10930																

TYPE OF DUTY	RATE	TARIFF N E D O L P A S D C I L T Y G V M V	UNIT	VALUE	AD-VTRMT	WORLD QUANTITY	ORIGIN VALUE	GSP QUANTITY	DEVELOPING COUNTRIES QUANTITY	IMPORTS (\$1000) FROM	QUANTITY	MAIN SUPPLIERS	
18J10000		COCOA BEANS									QTY: KG		
MTN-B	FREE		TOT	15185	4599061	15185	4599061	15185	4599061	100		GHA NGA CIV TGU ECU	
MTN-F	FREE		MFN	15185	4599061	15185	4599061	15185	4599061	100		GHA NGA CIV TGU ECU	
MFN	80 FREE		TOT	10187	Q 3044720	NGA V	2137	Q 698858	CIV V	1801	Q 547222	TGU V 676 Q 199040	
			MFN	10187	Q 3044720	NGA V	2137	Q 698858	CIV V	1801	Q 547222	TGU V 676 Q 199040	
18J20000		COCOA SHELLS, HUSKS, SKINS AND WASTE									QTY: KG		
MTN-B	FREE		TOT	11	240620		0					NOR	
MTN-F	FREE		MFN	11	240620		0					NOR	
MFN	80 FREE		TOT	11	Q 240620								
			MFN	11	Q 240620								
18J30000		COCOA PASTE, DEFATTED OR NOT 10-00KR/100KG									QTY: KG		
MTN-B	0.4 S	1000/CKG	TOT	4294	1080534		38	10000	0	38	10000	0	EEC ECU NOR
MTN-F	FREE		MFN	4294	1080534		38	10000	0	38	10000	0	EEC ECU NOR
MFN	80 FREE		TOT	4249	Q 1067994	ECU V	38	Q 10000	NOR V	7	Q 2540		
			MFN	4249	Q 1067994	ECU V	38	Q 10000	NOR V	7	Q 2540		
18J40000		COCOA BUTTER (FAT DR OIL) 10-00KR/100KG									QTY: KG		
MTN-B	0.4 S	1000/CKG	TOT	27744	4154701		0					EEC	
MTN-F	0.4 S	1000/CKG	MFN	27744	4154701		0					EEC	
MFN	80	0.4 S	TOT	27744	4154701		0						
GSPI-B	FREE		MFN	27744	4154701		0						
FTA	FREE		TOT	27744	Q 4154701								
			MFN	27744	Q 4154701								
18J50000		COCOA POWDER, UNSWEETENED 10-00KR/100KG									QTY: KG		
MTN-B	J-7 S	1000/CKG	TOT	10832	3458312		88	75367	0	87	75150	0	EEC NOR BRA CHN
MTN-F	J-7 S	1000/CKG	MFN	10206	3198411		0						EEC
MFN	80	J-7 S	TOT	10206	3198411		88	75367	88	75150	88		BRA CHN
GSPI-B	FREE		MFN	538	184534		0						NOR
FTA	FREE		TOT	10206	Q 3198411	NOR V	538	Q 184534	BRA V	87	Q 75150	CHN V	1 Q 217
			MFN	10206	Q 3198411	NOR V	538	Q 184534	BRA V	87	Q 75150	CHN V	1 Q 217
			MFN	87	Q 75150	CHN V	1	Q 217					
			FTA	538	Q 184534								

SWEDEN

TYPE OF DUTY	TARIFF N E D B L P A S D C I C T T G V M V	RATE	PATE	UNIT	AD-VTRMT-I	VALUE	QUANTITY	WORLD	ORIGIN	GSP	IMPORTS (\$1000) FROM DEVELOPING COUNTRIES	VALUE	QUANTITY	SHARE	MAIN SUPPLIERS	QTY: LB		
15510	COCOA BEANS																	
4TN-B	FREE				TOT	395298	332602*	334856	284933*		391234	329213*	98		CIV NGA BRA DOM GHA			
4TN-F	FREE				MFN	395298	332602*	334856	284933*		391234	329213*	98		CIV NGA BRA DOM GHA			
4FN 80	FREE				TOT	128829	Q03917656	NGA V	56378	Q46279970	BRA V	51536	Q47499728	DOM V	51242	Q49792653		
					MFN	128829	Q03917656	NGA V	56378	Q46279970	BRA V	51536	Q47499728	DOM V	51242	Q49792653		
15530	COCOA BEAN SHELLS																	
4TN-B	FREE				TOT	22	526736	22	526736		22	526736	100		DOM ECU			
4TN-F	FREE				MFN	22	526736	22	526736		22	526736	100		DOM ECU			
4FN 80	FREE				TOT	15 Q	451621	ECU V	7 Q	75115								
					MFN	15 Q	451621	ECU V	7 Q	75115								
15535	COCOA RESTOUES, EXCEPT SHELLS, AND COCOA CAKE NOT SUITABLE FOR REDUCTION TO COCOA POWDER																	
4TN-B	FREE				TOT	1019	2312784	642	2182554		1005	2292784	98		ECU NGA GHA DRA EEC			
4TN-F	FREE				MFN	1019	2312784	642	2182554		1005	2292784	98		ECU NGA GHA DRA EEC			
4FN 80	FREE				TOT	454 Q	1851864	NGA V	363 Q	110230	GHA V	139 Q	220460	BRA V	49 Q	110230		
					MFN	454 Q	1851864	NGA V	363 Q	110230	GHA V	139 Q	220460	BRA V	49 Q	110230		
15520	CHOCOLATE, UNSWEETENED																	
4TN-B	FREE				TOT	143328	96553178	138922	94336507		138922	94336507	96		ECU BRA PER CIV CAN			
4TN-F	FREE				MFN	143328	96553178	138922	94336507		138922	94336507	96		ECU BRA PER CIV CAN			
4FN 80	FREE				TOT	65804	Q44741988	BRA V	54322	Q35812383	PER V	8012	Q	5748203	CIV V	7943	Q	5805079
					MFN	65804	Q44741988	BRA V	54322	Q35812383	PER V	8012	Q	5748203	CIV V	7943	Q	5805079
15535	COCOA BUTTER																	
4TN-B	3-0				TOT	205194	76405688	186562	70145544		194263	72776141	94		BRA CIV MEX ECU SGP			
4TN-F	FREE				MFN	205194	76405688	186562	70145544		194263	72776141	94		BRA CIV MEX ECU SGP			
4FN 80	FREE				TOT	72794	Q26741620	CIV V	26717	Q11343024	MEX V	17804	Q	6601366	ECU V	17195	Q	6368583
					MFN	72794	Q26741620	CIV V	26717	Q11343024	MEX V	17804	Q	6601366	ECU V	17195	Q	6368583
15540	COCOA, UNSWEETENED, AND COCOA CAKE SUITABLE FOR REDUCTION TO COCOA POWDER																	
4TN-B	0-5 S				TOT	101449	144635*	36234	68997953		41594	88400454	40		EEC BRA CIV NGA ECU			
4TN-F	0-5 S				MFN	65215	75637823	0	5360	19402501	8	36234	68997953	100	EEC NGA CAN CHE			
4FN 80	J-5 S				TOT	59771	Q56070981	BRA V	19223	Q34690036	CIV V	6543	Q15052970	NGA V	5360	Q19402501		
					MFN	59771	Q56070981	BRA V	19223	Q34690036	CIV V	6543	Q15052970	NGA V	5360	Q19402501		
4SPI-B	FREE				TOT	19223	Q34690036	CIV V	6543	Q15052970	ECU V	4731	Q	8901055	CHR V	1796	Q	2619128
					GSP	19223	Q34690036	CIV V	6543	Q15052970	ECU V	4731	Q	8901055	CHR V	1796	Q	2619128

USA