

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

COM.TD/W/351/Add.1

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Committee on Trade and Development

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

TOBACCO AND TOBACCO PRODUCTS

Note by the Secretariat

Addendum

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 to developing countries, which included notably tropical products. In this connection, 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 tobacco and tobacco products were circulated as COM.TD/W/351 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 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 addendum updates information on commercial policy measures in document COM.TD/W/351. The Annex to this addendum updates the tariff and trade flow data at the tariff line level previously circulated as Annex 2 of COM.TD/W/351. The Annex covers the EEC, Japan, Norway, Sweden, Switzerland and the United States. Updated data for certain other developed countries will be provided later as they become available.

Post-Tokyo Round commercial policy situation
(see also SECTION V in COM.TD/W/351)

4. Page 3 of this addendum updates information on Canadian duties on unmanufactured tobacco previously circulated as page 18 of COM.TD/W/351, on the basis of the 1983 Canadian Tariff Schedule and data on the ad valorem incidence of specific duties based on 1980 imports. Page 4 updates information on EEC duties on unmanufactured tobacco previously circulated as page 19 of COM.TD/W/351, on the basis of information on the 1983 GSP scheme of the EEC. The chart on page 5 shows the ad valorem incidence of EEC's mixed duties (m.f.n. and GSP) on unmanufactured tobacco at the price range of ECU 100-560 per 100 kgs. Page 6 updates information on United States duties on unmanufactured and manufactured tobacco previously circulated as pages 20 and 22 of COM.TD/W/351, on the basis of the U.S. Tariff Schedules for 1983, information on U.S. GSP schemes for recent years and data on the ad valorem incidence of specific duties based on 1980 imports. Page 7 updates information on the duties of a number of developed countries on cigars, cigarillos and cigarettes previously circulated as Table 7 on page 22 of COM.TD/W/351. Page 8 shows further measures to promote the distribution of imported tobacco products announced by Japan in early 1983. In this connection, reference may be made to paragraph 31 of COM.TD/W/351 on Japan's previous measures.

5. Since the circulation of COM.TD/W/351, some improvements have been made by Japan and the United States in their access conditions for tobacco. Japan reduced its duties on manufactured tobacco in April 1983 (see page 7), and announced measures to promote the distribution of imported tobacco products (see page 8). The United States introduced GSP duty-free treatment in 1981 and 1982 on wrapper tobacco, cigarettes containing cloves, other non-paper-wrapped cigarettes including bidis and cigars each valued 23 cents or over. The United States has also made additional m.f.n. concessions on cigarettes containing cloves and cigars each valued 15 cents or over (see page 6). Main suppliers of products having enjoyed these U.S. actions are indicated below.

<u>Product</u>	<u>Major suppliers (1980/1981)</u>
Wrapper tobacco	Cameroon, Nicaragua, Honduras, Mexico
Clove cigarettes	Indonesia, Canada
Cigars each valued 15 cents or over	Jamaica, Dominican Republic, Honduras
Other non-paper wrapped cigarettes including bidis	Separate statistical data not available. India exports bidis.

Canadian duties on unmanufactured tobacco

(...%) = ad valorem incidence of specific duties based on 1980 imports

Tariff number	Product description	Pre-Tokyo Round duties	Post-Tokyo Round duties
	Turkish type tobacco:		
14201-1	Unstemmed	11c/lbB GSP-0%	11c/lbB (6.0%) GSP-0%
14202-1	Stemmed	20c/lbB GSP-0%	20c/lbB (8.0%) GSP-0%
	Other types of tobacco:		
14203-1	Unstemmed	20c/lbB(3.5%)	12.75c/lbB (2.2%) (1983 - 16.38c/lb)
14203-2	Unstemmed if imported by cigar manufacturers	12.5c/lbB	12.5c/lbB (7.1%)
14204-1	Stemmed	30c/lbB(13.3%)	20/lbB (8.9%) (1983 - 25c/lb)
14204-2	Stemmed, if imported by cigar manufacturers	20c/lbB	20c/lbB (14.4%)
14205-1	Unstemmed, imported by cigar manufacturers for use as wrapper	5c/lbB (2.0%)	0%B (1983 - 2.5c/lb) GSP-0%
14210-1	Converted tobacco leaf for use in the manufacture of cigar binders and cigar wrappers	75c/lbB(36.3%)	50c/lbB (24.2%) (1983 - 62.5c/lb) (temporarily 0% if valued at not less than \$2.50/lb for use as cigar wrapper)

Note: The duties above shall be levied on the basis of "Standard leaf tobacco" consisting of 10 per cent of water and 90 per cent of solid matter.

EEC Duties on Unmanufactured Tobacco

	<u>Product description</u>	<u>M.f.n. duties</u>
A(1)	Virginia type, flue cured.	23% with a min. of 28 ECU and a max. of 30 ECU per 100 kg. Bound
A(2)	Light air-cured Burley type (including Burley hybrids); light air-cured Maryland type and fired cured tobacco	
B(1)	Virginia type, not flue cured	14% with a min. of 28 ECU and a max. of 70 ECU per 100 kg. Bound
B(2)	Other tobacco	

GSP rates

A(1)	Virginia type, flue cured,	7% with a min. of 13 ECU and a max. of 45 ECU per 100 kgs., within an annual tariff quota of 61,200 tonnes* (1981-1983)
B(1)	Virginia type, not flue cured	
A(2)	Tobacco other than Virginia	7% with a min. of 33 ECU and a max. of 45 ECU per 100 kgs., within an annual Community ceiling of 2,550 tonnes (1981-1983)
B(2)	type	

* In 1983 (1981 data in parentheses) a first tranche of 60,000 (59,960) tonnes was apportioned among the EEC member States as follows: Germany, F.R. 10,110 (10,315), Benelux 7,098 (5,586), France 640 (980), Italy 3,555 (3,920), Denmark 1,501 (1,862), Ireland 1,944 (1,935), UK 34,202 (34,202) and Greece 950 (1,160). The second tranche of 1,200 (1,240) tonnes constitutes the reserve.

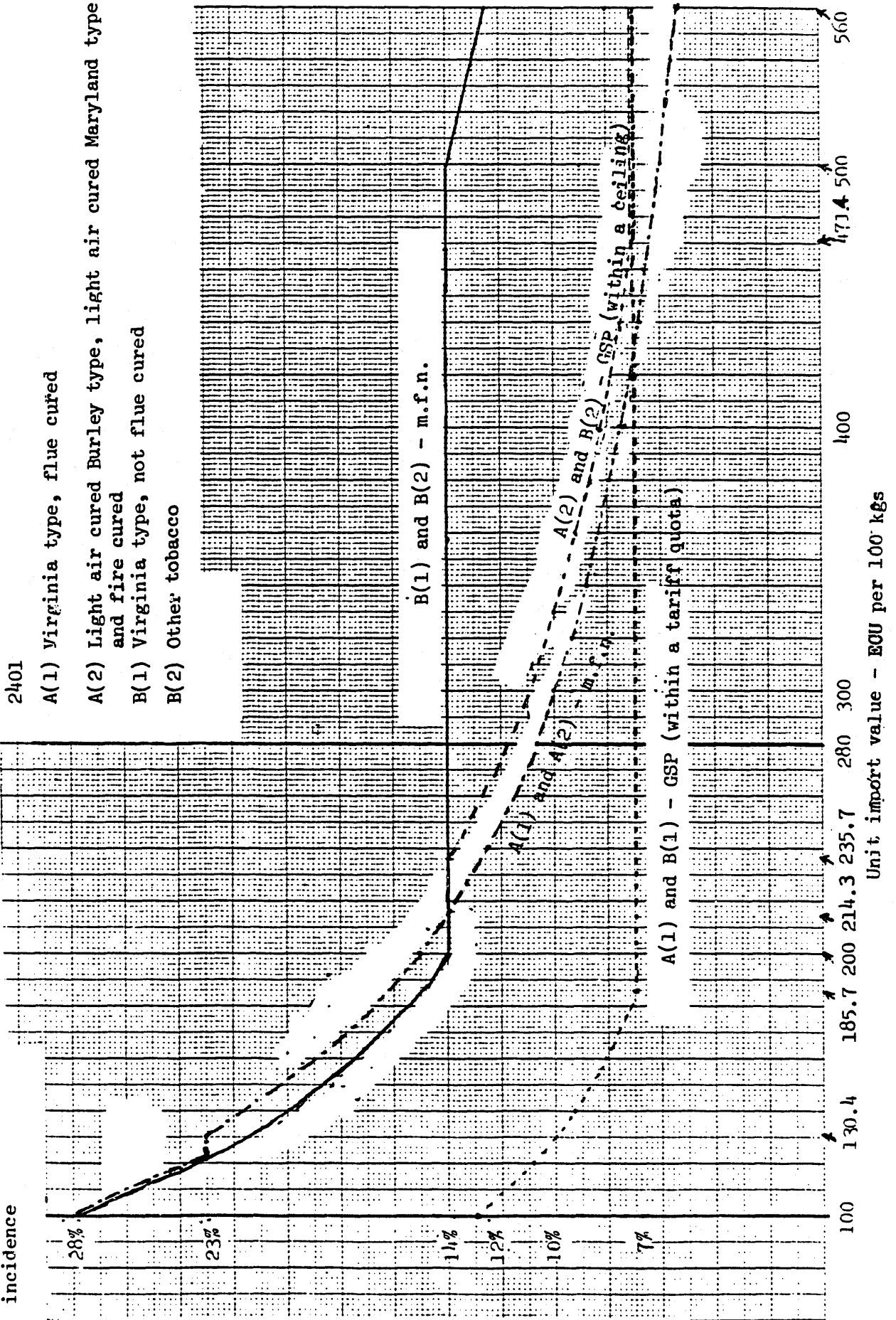
The tariff quota and the Community ceiling apply to GSP beneficiary countries and territories with the exception of China. Imports into Greece are subject to the customs duty established in accordance with Article 117 of the Act of Accession of 1979.

EEC's imports from ACP countries of Lome Convention and Turkey are granted duty-free treatment. EEC's imports from least-developed countries are granted duty-free treatment only so long as the quota or ceiling for imports under the GSP has not been completely used up.

CHART 1

EEC - Ad valorem incidence of mixed duties (m.f.n. and GSP) on unmanufactured tobacco

Ad valorem incidence



US duties on unmanufactured and manufactured tobacco

B = bound rates

TS US	Product description	Post-Tokyo Round m.f.n. duties	Ad val. incidence based on 1980 imports	GSP	Remarks
170.01	Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together:				
170.05	Not stemmed.....	\$2.275 per lb.	30.0	-	
	Stemmed.....	\$2.925 per lb.	64.4	-	
170.10	Wrapper tobacco (whether or not mixed or packed with filler tobacco):				
170.15	Not stemmed.....	36c per lb. B	7.2	Free	(GSP introduced in 1982)
	Stemmed.....	62c per lb. B	11.4	Free	
170.20	Filler tobacco (whether or not mixed or packed with wrapper tobacco):				
170.25	When mixed or packed with over 35% of wrapper tobacco:				
	Not stemmed.....	36c per lb. B	17.2	-	
	Stemmed.....	\$1.548 per lb. B	23.1	-	
	When not mixed and not packed with wrapper tobacco, or when mixed or packed with 35% or less of wrapper tobacco:				
	Cigarette leaf:				
	Not stemmed:				
170.28	Leaf, oriental or Turkish type, not over 8.5 inches in length....	11.5c per lb. B	8.4	-	
170.32	Other.....	12.75c per lb. B	16.8	-	
	Flue-cured.....				
	Barley.....				
	Other.....				
170.35	Stemmed.....	20c per lb. B ^{a/}	11.4	-	
170.40	Other, including cigar leaf:				
	Not stemmed.....	16.1c per lb. B	12.4	-	
170.45	Stemmed.....	20c per lb. B	11.0	-	
170.50	Tobacco stems:				
170.55	Not cut, not ground, and not pulverized.....	Free B			
	Cut, ground, or pulverized.....	55c per lb.	645.3	-	
170.60	Scrap tobacco.....	16.1c per lb. B	19.4	-	
170.63	Cigarettes:				
	Containing clove.....	42c per lb. + 2z B ^{b/} c/	..	Free	GSP introduced in 1981
170.65	Other:				
	Paper-wrapped.....	\$1.06 per lb. + 5z B		-	
170.67	Other (including bidis)	\$1.06 per lb. + 5z B	(27.3	Free	GSP introduced in 1981
170.68	Cigars and cheroots:				
	Cigars each valued 15 cents or over but less than 23 cents.....	57c per lb. + 3z B ^{c/}	(-	
170.70	Cigars each valued 23 cents or over.....	57c per lb. + 3z B ^{c/}	(7.5	Free	GSP introduced in 1981
170.72	Other.....	\$1.91 per lb. + 10.5z B	(25.6	-	
170.78	Snuff and snuff flour, manufactured of tobacco, of all descriptions.....	11c per lb. B	1.0	-	
170.80	Tobacco, manufactured or not manufactured, not specially provided for.....	17.5c per lb. B	11.2	-	

^{a/} 32c per lb in 1983. Least developed countries are enjoying the final concession rate of 20c per lb.

^{b/} 74c per lb + 3.5% in 1983.

^{c/} These concessions negotiated with Indonesia and the Dominican Republic are not indicated in the Geneva (1979) Protocol dated 30 June 1979, but are indicated in the U.S. Presidential Proclamation on the results of the Tokyo Round in December 1979. The negotiations concerned were completed only after the preparation of the Geneva (1979) Protocol.

TABLE 7 (updated as of 1983)
Post-Tokyo Round tariff rates on cigars, cigarillos and cigarettes

	Japan													
	Effective April 1980		Effective April 1981 ^{2/}		Effective April 1983 ^{2/}		Effective April 1983 ^{2/}		Effective April 1983 ^{2/}					
	Monopoly imports	Other ^{3/}	Monopoly imports	Other ^{3/}	Monopoly imports	Other ^{3/}	Monopoly imports	Other ^{3/}	Monopoly imports	Other ^{3/}				
	ZEO		ZEO		ZEO		ZEO		ZEO					
Cigars/ Cigarillos	Australia \$124.93/kg. B (33.4%) PHO \$21.12/kg.	Austria 8233/kg. B (88.9%) EFTA - 0%	Canada \$1.45/lb. plus 10% (18.8%)	Finland 8266/kg. B (207.8%) EFTA - 0%	Denmark 522B, GSP-42% ACP, LDC-0% ESP - 20.8; ^{1/}	France 205B (1983-22.5%)	Germany 205B, GSP-87% ACP, LDC-0% ESP-36% ^{1/}	Italy 60%	Japan 200%	Japan 35%	Japan 170%	Japan 20%	Japan 150%	
Cigarettes	Australia \$127.19/kg. B (70.0%) PHO \$124.75/kg.	Austria 8266/kg. B (207.8%) EFTA - 0%	Canada 205B (1983-22.5%)	Finland 8266/kg. B (207.8%) EFTA - 0%	Denmark 205B, GSP-87% ACP, LDC-0% ESP-36% ^{1/}	France 205B (1983-22.5%)	Germany 205B, GSP-87% ACP, LDC-0% ESP-36% ^{1/}	Italy 90%	Japan 250%	Japan 35%	Japan 180%	Japan 10% plus ¥342/1000 units	Japan 150%	
	New Zealand		Norway		Sweden		Switzerland		USA ... See page 6					
Cigars/ Cigarillos	Australia \$114.01/kg. plus 12.5% (36.7%) GSP-\$13.45/kg. plus 12.5% (35.7%) SPARTECA-\$8.58/kg. AUS, CAN-\$13.45/kg. plus 12.5%	Finland Pak 23.72/kg. + fiscal duty Pak 0.28/kg. Pak 24.56/kg. B (33.7-34.9%)	Canada Pak 15/kg. B (8.3-9.4%)	Finland Pak 23.72/kg. + fiscal duty Pak 0.28/kg. Pak 24.56/kg. B (33.7-34.9%)	Denmark Skf 1.70 - 8.90 per 100 units B (5.7-10.2%) GSP-0% EFTA - 0%	France Skf 1.70 - 8.90 per 100 units B (5.7-10.2%) GSP-0% EFTA - 0%	Germany Skf 1.70 - 8.90 per 100 units B (5.7-10.2%) GSP-0% EFTA - 0%	Italy Skf 1.70 - 8.90 per 100 units B (5.7-10.2%) GSP-0% EFTA - 0%	Japan Skf 17/kg. (23.2%) EFTA - 0%	Japan Over 1.35g each Skf 17.50/kg. (63.9%) EFTA - 0%	Japan Other: Skf 8.75/kg. (42.5%) EFTA - 0%	Japan 170%	Japan 10% plus ¥342/1000 units	Japan 150%
Cigarettes	Australia Over 1.13/kg. per 1,000; \$15.11/kg. B (15.6%) GSP-\$14.50/kg. (15%) SPARTECA-\$13.70/kg (14.5%) Other: \$17.13 per 1000B (15.4%) GSP-\$16.50 per 1000 (14.8%) SPARTECA-\$15.54	Finland Pak 23.72/kg. + fiscal duty Pak 0.28/kg. Pak 24.56/kg. B (33.7-34.9%)	Canada Pak 17/kg. B (28.7%)	Finland Pak 23.72/kg. + fiscal duty Pak 0.28/kg. Pak 24.56/kg. B (33.7-34.9%)	Denmark 0.85g or less each: Skf 0.60 per 100 units B (15.0%) GSP-0% EFTA - 0%	France Skf 1.10 per 100 units B (5.6-19.5%) GSP-0% EFTA - 0%	Germany Skf 1.10 per 100 units B (5.6-19.5%) GSP-0% EFTA - 0%	Italy Skf 1.10 per 100 units B (5.6-19.5%) GSP-0% EFTA - 0%	Japan Skf 17/kg. (23.2%) EFTA - 0%	Japan Over 1.35g each Skf 17.50/kg. (63.9%) EFTA - 0%	Japan Other: Skf 8.75/kg. (42.5%) EFTA - 0%	Japan 170%	Japan 10% plus ¥342/1000 units	Japan 150%

Note: Ad valorem incidences of specific duties have been updated on the basis of 1980 imports except for Australia and New Zealand.

^{1/} Egypt, Jordan, Syria, Israel, Algeria, Morocco, Tunisia, Turkey, Lebanon, Cyprus and Malta are also granted duty-free treatment.
^{2/} Results of bilateral discussions between Japan and the United States carried on after the conclusion of the Tokyo Round.
^{3/} Imports by consumers attract higher duties than imports by the Japan Tobacco and Salt Public Corporation (JTS) because private imports are not subject to the "Monopoly Payment" to the Government. Without particular permission by the JTS, consumers can import manufactured tobacco for their personal use within certain limitations.

Japan - Further Measures to Promote the Distribution of
Imported Tobacco Products

The various market-opening measures announced by Japan in early 1983 (cf.L/5454) included the following measures to promote the distribution of imported tobacco products.

(a) Increases in the number of sales outlets for imported tobacco products

All tobacco shops wishing to sell imported tobacco products will be able to do so, in the Tokyo and Osaka areas by the end of October 1983 and in Nagoya and other major cities by the end of March 1983. In other parts of Japan, such increases in sales outlets had originally been scheduled for the end of the fiscal year 1985. However, efforts will be made to advance the implementation of this action partly to the end of the fiscal year 1984. In this connection, the Japan Tobacco and Salt Public Corporation and the United States manufacturers concerned are requested to meet soon to work out details.

(b) The distribution system for imported tobacco products

The distribution system for imported tobacco products will be examined in the future when the question of restructuring the Japan Tobacco and Salt Public Corporation is taken up, taking into account views expressed by the parties concerned in Japan and implications for Japan's fiscal revenue system and also considering what should be the most appropriate tobacco distribution system.

ANNEX

TARIFF AND TRADE FLOW DATA AT THE TARIFF LINE LEVEL

Explanatory 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.

TARIFFS

Column 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 1980.

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 after next 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.

EEC

TYPE OF DUTY	TARIFF	RATE	UNIT	AD-VAL	VALUE	QUANTITY	ORIGIN	IMPORTS (\$1000) FROM	DEVELOPING COUNTRIES	QUANTITY SHARE	RANK	MAIN SUPPLIERS
Y T G V M V	A S D C I L	N E B O L P	M P	Y T G V M V	AD-VAL	VALUE	QUANTITY	ORIGIN	DEVELOPING COUNTRIES	QUANTITY SHARE	RANK	MAIN SUPPLIERS

TADACS FLUE CURED TYPE VIRGINIA, LIGHT AIR CURED TYPE BURLEY, BRUTS/N FAB VAL MIN 280 UCE/100 KG NET												
MTN-B NA	M				310011	573493	180878	574051	180532	49		USA BRA KOR IND CAN
MTN-F NA	M											
MFN 80 NA	M				582777	126248	1821	2191	754	0		USA CAN ZAF CHL DAN
GSP 1-B NA	M				414307	125980	414307	125980	100			BPA KOR IND THA MEX
LJC-B FREE	Q											
PREF 1 FREE	Q				169114	57327	157365	53749	157553	93		MHI ZME ZHB GRC TZA
PREF 2 FREE	Q											
TOT					1167200	310011	573493	180878	574051	180532	49	
MFN					582777	126248	1821	2191	754	0		USA CAN ZAF CHL DAN
GSP					414307	125980	414307	125980	100			BPA KOR IND THA MEX
PREF					169114	57327	157365	53749	157553	93		MHI ZME ZHB GRC TZA

MAIN SUPPLIERS																
TOT	USA V	477821	Q	96936	BRA V	114248	Q	37851	KOR V	83431	Q	21902	IND V	77952	Q	25898
MFN	USA V	477821	Q	96936	CAN V	73317	Q	19394	ZAF V	18823	Q	6232	CHE V	7690	Q	1462
GSP	EPA V	114248	Q	37851	KUR V	83431	Q	21902	IND V	77952	Q	25898	THA V	50567	Q	14019
PREF	MHI V	72677	Q	23934	ZNE V	59670	Q	20765	ZHB V	11709	Q	3690	GRC V	11561	Q	3529

24J17000 AUT TABACS BRUTS OU NON FABRIQUES; DECHETS DE TABACS

MAX 33 UC/100KG												
MTN-B NA	M E				394111	157481	220116	103645	269355	117222	68	GRC IND TUR BRA USA
MTN-F NA	M E											
MFN 80 NA	M				81609	24876	3712	1892	10063	818	12	USA BGR CHE MLT ZAF
GSP 1-B NA	M				172186	80431	172186	80431	172185	80431	99	IND BRA ARG THA PRY
LJC-B FREE	Q				28	10	28	10	100	100		LAD
PREF 1 FREE	Q				140262	52128	44190	21312	87079	35963	62	GPC TUR MHI CHR ZME
PREF 2 FREE	Q											
TOT					394111	157481	220116	103645	269355	117222	68	GRC IND TUR BRA USA
MFN					81609	24876	3712	1892	10063	818	12	USA BGR CHE MLT ZAF
GSP					172186	80431	172186	80431	172185	80431	99	IND BRA ARG THA PRY
LJC					28	10	28	10	100	100		LAD
PREF					140262	52128	44190	21312	87079	35963	62	GPC TUR MHI CHR ZME

MAIN SUPPLIERS																
TOT	GFC V	53183	Q	16165	IND V	52973	Q	11352	TUR V	42889	Q	14651	BRA V	41019	Q	19617
MFN	USA V	21833	Q	5084	BGR V	18859	Q	6374	CHE V	11446	Q	3193	MLT V	9216	Q	540
GSP	TUN V	52973	Q	11352	BRA V	41019	Q	19617	ARG V	12790	Q	8621	THA V	10491	Q	6167
LDC	LAO V	28	Q	10												
PREF	GPC V	53183	Q	16165	TUR V	42889	Q	14651	MHI V	14583	Q	10218	CHR V	11029	Q	1326

24J21000 CIGARETTES

MAX 33 UC/100KG												
MTA-B 90-0					49237	10335	648	45	648	45	1	CHE USA UNS CYP AUT
MTN-F 90-0												
MF 1 8J 7J-0					46497	10144	0	9	97	9	100	CHE USA AUT FIN CAN
GSP 1-B 37-0					97	9	97	9	97	9	100	IND BRA ARG PHL CUB
LJC-B FREE												
PREF 1 FREE					694	61	551	36	551	36	79	CYP ESP MAR GRC EGY
PREF 2 FREE												
TOT					49237	10335	648	45	648	45	1	CHE USA UNS CYP AUT
MFN					46497	10144	0	9	97	9	100	CHE USA AUT FIN CAN
GSP					97	9	97	9	97	9	100	IND BRA ARG PHL CUB
PREF					694	61	551	36	551	36	79	CYP ESP MAR GRC EGY

MAIN SUPPLIERS																
TOT	CHE V	43166	Q	9898	USA V	3122	Q	213	UNS V	1949	Q	121	CYP V	444	Q	25
MFN	CHE V	43166	Q	9898	USA V	3122	Q	213	AUT V	179	Q	11	FIN V	52	Q	4
GSP	IND V	42	Q	5	BRA V	26	Q	2	ARG V	21	Q	1	PHL V	7	Q	1
LDC	CYP V	444	Q	25	ESP V	129	Q	23	MAR V	303	Q	11	GRC V	14	Q	2
PREF																

24J22000 CIGARES ET CIGARILLOS

MAX 33 UC/100KG												
MTN-B 52-0					29586	956	25341	726	25324	728	85	CUB CIV USA BFA CAF
MTN-F 52-0												
MF 1 8J 52-0					3444	190	74	1				USA CHE SWE CAN AUT
GSP 1-B 52-0					19222	552	19222	552	19222	552	100	CUB BRA PHL MEX HND
LJC-B FREE					45	1	45	1	45	1	100	HTI
PREF 1 FREE					6874	213	6000	172	6057	175	88	CIV CAF JAM ESP MLT
PREF 2 FREE												
TOT					29586	956	25341	726	25324	728	85	CUB CIV USA BFA CAF
MFN					3444	190	74	1				USA CHE SWE CAN AUT
GSP					19222	552	19222	552	19222	552	100	CUB BRA PHL MEX HND
LDC					45	1	45	1	45	1	100	HTI
PREF					6874	213	6000	172	6057	175	88	CIV CAF JAM ESP MLT

MAIN SUPPLIERS																
TOT	CUB V	16352	Q	268	CIV V	3227	Q	90	USA V	1984	Q	127	BRA V	1894	Q	210
MFN	USA V	1984	Q	127	CHE V	647	Q	15	SWE V	742	Q	19	CAN V	227	Q	13
GSP	CUR V	16352	Q	268	BRA V	1894	Q	210	PHL V	650	Q	63	MEX V	104	Q	4
LDC	HTI V	45	Q	1												
PREF	CIV V	3227	Q	90	CAF V	1715	Q	62	JAM V	1001	Q	19	ESP V	817	Q	38

JAPAN

TYPE OF DUTY	RATE	TARIFF	N E B L P A S D C I C T T C V M V	PATE	I TYPE OF VARIETY	WORLD	VALUE	QUANTITY	ORIGIN	GSP	IMPORTS FROM DEVELOPING COUNTRIES & SUPPLIERS		QUANTITY	SHASE	RANK	QTY: KG
											VALUE	QUANTITY				
LEAF TOBACCO, FLUE CURED, VIRGINIA TYPE, NOT STRIPPED																
240110																
4TN-B	355.0	U			TOT	13954	3902893	10133	3340125		8112	2392781	58		USA THA CHN IDN OAN	
4TN-F					MFN	13954	3902893	10133	3340125		8112	2392781	58		USA THA CHN IDN OAN	
MAIN SUPPLIERS																
					3821 Q	562768	THA V	3378 Q	814400	CHN V	2021 Q	947344	IDN V	1572 Q	643641	
					4FN	562768	THA V	3378 Q	814400	CHN V	2021 Q	947344	IDN V	1572 Q	643641	
LEAF TOBACCO, FLUE CURED, VIRGINIA TYPE, WHOLY OR PARTLY STRIPPED																
240120																
4TN-B	355.0	U			TOT	164654	25243339	12674	3272372		12674	3272372	7		USA IND THA TUR MWI	
4TN-F					MFN	164654	25243339	12674	3272372		12674	3272372	7		USA IND THA TUR MWI	
MAIN SUPPLIERS																
					151980 Q	2197067	IND V	6211 Q	1676089	THA V	5704 Q	1417200	TUR V	397 Q	98483	
					4FN	2197067	IND V	6211 Q	1676089	THA V	5704 Q	1417200	TUR V	397 Q	98483	
OTHER LEAF TOBACCO, NOT STRIPPED																
240120																
4TN-B	355.0	U			TOT	31405	8347703	19166	5567050		12294	3398076	39		GFC TUR OGR BRA CHN	
4TN-F					MFN	31405	8347703	19166	5567050		12294	3398076	39		GRC TUR OGR BRA CHN	
MAIN SUPPLIERS																
					12222 Q	2777541	TUR V	7090 Q	1714196	OGR V	4569 Q	1111105	BRA V	3579 Q	1281500	
					4FN	2777541	TUR V	7090 Q	1714196	OGR V	4569 Q	1111105	BRA V	3579 Q	1281500	
OTHER LEAF TOBACCO, WHOLY OR PARTLY STRIPPED																
240120																
4TN-B	355.0	U			TOT	98747	17991469	25625	6442460		24771	6068318	25		USA MEX GRC EEC MWI	
4TN-F					MFN	98747	17991469	25625	6442460		24771	6068318	25		USA MEX GRC EEC MWI	
MAIN SUPPLIERS																
					63306 Q	8851461	MEX V	9516 Q	2073460	GRC V	5514 Q	1324688	EEC V	4302 Q	1372860	
					4FN	8851461	MEX V	9516 Q	2073460	GRC V	5514 Q	1324688	EEC V	4302 Q	1372860	
TOBACCO REFUSE																
240130																
4TN-B	355.0	U			TOT	5419	9692764	1262	2755982		1762	2755982	23		USA TUR GRC EEC MEX	
4TN-F					MFN	5419	9692764	1262	2755982		1762	2755982	23		USA TUR GRC EEC MEX	
MAIN SUPPLIERS																
					3307 Q	5847551	TUR V	628 Q	1001165	GRC V	542 Q	647031	EEC V	308 Q	442200	
					4FN	5847551	TUR V	628 Q	1001165	GRC V	542 Q	647031	EEC V	308 Q	442200	
CIGARS AND CIGARETTES																
240210																
4TN-B					TOT	454	8671	52	144		36	125	7		USA EEC CAN PHL ESP	
4TN-F					MFN	454	8671	52	144		36	125	7		USA ETC CAN PHL ESP	
MAIN SUPPLIERS																
					297 Q	7382	EEC V	74 Q	659	CAN V	31 Q	486	PHL V	21 Q	90	
					4FN	7382	EEC V	74 Q	659	CAN V	31 Q	486	PHL V	21 Q	90	

NORWAY

TYPE OF DUTY	RATE	N E O L P A S D C I L T T C V M V	VARIFF	PATE	UNIT	AD-VTRMT	VALUE	QUANTITY	WORLD	GSP ORIGIN	IMPORTS (\$1000) FROM DEVELOPING COUNTRIES	QUANTITY	SHARE	RANK	MAIN SUPPLIERS	QTY: KG		
																	TYPE	OF
UNMANUFACTURED TOBACCO FLUE CURED (VIRGINIA TYPE) NOT STRIPPED (= EX 100 IN 75)																		
24J1300J																		
MTN-B FREE			TOT	8921	2442470		3893	1331267			3653	1244562	40		USA BRA THA CAN YUG			
MTN-F FREE			MFN	8921	2442470		3893	1331267			3653	1244562	40		USA BRA THA CAN YUG			
MFN 80 FREE			MAIN SUPPLIERS															
			TOT	4593	1011429	BPA V	2234	Q	739102	THA V	832	Q	277556	CAN V	435	Q	93774	
			MFN	4593	1011429	BPA V	2234	Q	739102	THA V	832	Q	277556	CAN V	435	Q	93774	
UNMANUFACTURED TOBACCO (EXC FLUE CURED) NOT STRIPPED (= EX 100 IN 75)																		
24J1400J																		
MTN-B FREE			TOT	11790	2926399		3191	1048799			2898	968799	24		USA MWI THA DGR IDN			
MTN-F FREE			MFN	11790	2926399		3191	1048799			2898	968799	24		USA MWI THA DGR IDN			
MFN 80 FREE			MAIN SUPPLIERS															
			TOT	8388	Q	1822381	MW V	1694	Q	619069	THA V	579	Q	171244	BGR V	293	Q	80000
			MFN	8388	Q	1822381	MW V	1694	Q	619069	THA V	579	Q	171244	BGR V	293	Q	80000
UNMANUFACTURED TOBACCO FLUE CURED (VIRGINIA TYPE) WHOLLY/PARTLY STRIPPED (=EX 100 IN 75)																		
24J1500J																		
MTN-B FREE			TOT	91	28560		91	28560			91	28560	100		PHL TZA			
MTN-F FREE			MFN	91	28560		91	28560			91	28560	100		PHL TZA			
MFN 80 FREE			MAIN SUPPLIERS															
			TOT	57	Q	18560	TZA V	34	Q	10000								
			MFN	57	Q	18560	TZA V	34	Q	10000								
UNMANUFACTURED TOBACCO (EXC FLUE CURED) WHOLLY OR PARTLY STRIPPED (=EX 100 IN 75)																		
24J1500J																		
MTN-B FREE			TOT	4797	975841		217	75203			217	75203	4		EEC USA BRA CAN GRC			
MTN-F FREE			MFN	4797	975841		217	75203			217	75203	4		EEC USA BRA CAN GRC			
MFN 80 FREE			MAIN SUPPLIERS															
			TOT	2659	Q	526986	USA V	1829	Q	353957	BRA V	198	Q	69200	CAN V	79	Q	17150
			MFN	2659	Q	526986	USA V	1829	Q	353957	BRA V	198	Q	69200	CAN V	79	Q	17150
TOBACCO REFUSE (= 200 IN 75)																		
24J1900J																		
MTN-B FREE			TOT	144	98925		0								USA			
MTN-F FREE			MFN	144	98925		0								USA			
MFN 80 FREE			MAIN SUPPLIERS															
			TOT	144	Q	98925												
			MFN	144	Q	98925												
CIGARS & CHERUTTS WEIGHING OVER 3 GRAMS EACH																		
24J2100J																		
MTN-B FREE			TOT	577	15731		21	529			21	579	3		EEC FIN CUB USA CHE			
MTN-F FREE			MFN	541	14842		21	529			21	529	3		EEC CUD USA PHL JAM			
MFN 80 FREE			MAIN SUPPLIERS															
			TOT	510	Q	13511	F V	24	Q	420	CUB V	15	Q	322	USA V	10	Q	802
			FTA	36	889		0				287	SWE V	5	Q	182			
			FTA	510	Q	13511	CUB V	15	Q	322	USA V	10	Q	802	PHL V	4	Q	127

Summary (continued)
Tariff

TYPE OF DUTY	RATE	WORLD	DEVELOPING COUNTRIES	MAIN SUPPLIERS
MTN-B	12.1 S			
MTN-F	12.1 S			
MFN 80	12.1 S			
GSP1-8	FREE			
FTA	FREE			

24J22040 CIGARETTES WEIGH EACH MORE THAN 1.2 BUT NOT MORE THAN 1.55 GRAMS 1-10 KR/100 UNIT QTY: KG

TYPE OF DUTY	RATE	WORLD	DEVELOPING COUNTRIES	MAIN SUPPLIERS
MTN-B	110/ CN	20	1133	EEC
MTN-F	110/ CN			EEC
MFN 80	110/ CN	20	1133	
GSP1-8	FREE			
FTA	FREE			

24J22050 CIGARETTES WEIGH EACH MORE THAN 1.55 BUT NOT MORE THAN 1-9 GRAMS 1-10 KR/100 UNIT QTY:

TYPE OF DUTY	RATE	WORLD	DEVELOPING COUNTRIES	MAIN SUPPLIERS
MTN-D	5.6 S E			
MTN-F	5.6 S E			
MFN 80	5.6 S E			
GSP1-8	FREE			
FTA	FREE			

24J22060 CIGARETTES WEIGH EACH MORE THAN 1.9 GRAMS 1-10 KR/100 UNIT QTY: KG

TYPE OF DUTY	RATE	WORLD	DEVELOPING COUNTRIES	MAIN SUPPLIERS
MTN-D	19.1 S	2	0	USA
MTN-F	19.1 S			USA
MFN 80	19.1 S	2	0	
GSP1-8	FREE			
FTA	FREE			

24J23000 PIPE AND CIGARETTE TOBACCO 487-50KR/100KG QTY: KG

TYPE OF DUTY	RATE	WORLD	DEVELOPING COUNTRIES	MAIN SUPPLIERS
MTN-B	7.4 S	3494	321378	NOR EEC CHE USA FIN
MTN-F	7.4 S			EEC USA
MFN 80	7.4 S	351	22587	
GSP1-8	FREE			
FTA	FREE			

24J25010 CHEWING TOBACCO QTY: KG

TYPE OF DUTY	RATE	WORLD	DEVELOPING COUNTRIES	MAIN SUPPLIERS
MTN-B	FREE			
MTN-F	FREE			
MFN 80	FREE			

24J25020 SNUFF QTY: KG

TYPE OF DUTY	RATE	WORLD	DEVELOPING COUNTRIES	MAIN SUPPLIERS
MTN-B	FREE			
MTN-F	FREE			
MFN 80	FREE			

TYPE OF DUTY	RATE	WORLD	DEVELOPING COUNTRIES	MAIN SUPPLIERS
MTN-B	FREE			
MTN-F	FREE			
MFN 80	FREE			

UNITED STATES (continued)

TYPE OF DUTY	RATE	M E B L P A S O C I C T Y C V M V	PATE	UNIT	AD. VTRMT. V	VALUE	QUANTITY	WORLD	GSP ORIGIN	IMPORTS (\$1000) FROM DEVELOPING COUNTRIES & SUPPLIERS	QUANTITY	SHARE	RANK	M A I N S U P P L I E R S	QTY: LB
17360		SCRAP TOBACCO													
MTN-B	19.4 S		1610/ LB	TOT		98570	119040*	80739	101705*	81082	101830*	82		BRA KOR CAN PHL DOM	
MTN-F	19.4 S		1610/ LB												
MFN 80	19.4 S		1610/ LB	MFN		98570	119040*	80739	101705*	81082	101830*	82		BRA KOR CAN PHL DOM	
MAIN SUPPLIERS															
		TOT	BPA V	23703	Q24202411	KOR V	11128	Q 9355347	CAN V	8103	Q 5669186	PHL V	7337	Q13211513	
		MFN	BPA V	23703	Q24202411	KOR V	11128	Q 9355347	CAN V	8103	Q 5669186	PHL V	7337	Q13211513	
CIGARS, EACH VALUED 0.15\$/MCR															
(17069)	12.5 C		9500/ LB	TOT		34592	2341833	29449	2125742	29449	2125742	85		JAM DOM HND ESP MEX	
MTN-B	12.5 C		9500/ LB	TOT		34592	2341833	29449	2125742	29449	2125742	85		JAM DOM HND ESP MEX	
MTN-F	12.5 C		9500/ LB												
MFN 80	12.5 C		9500/ LB	MFN		34591	2341763	29449	2125742	29449	2125742	85		JAM DOM HND ESP MEX	
MAIN SUPPLIERS															
		TOT	JAM V	8786	Q	367326	DOM V	8064	Q 473388	HND V	6577	Q 742198	ESP V	4928	Q 205353
		MFN	JAM V	8786	Q	367326	DOM V	8064	Q 473388	HND V	6577	Q 742198	ESP V	4928	Q 205353
CIGARS VALUED UNDER 15 EACH AND CHEERROOTS															
17072	25.6 C		19100/ LB	TOT		1686	133025	303	50255	303	50255	17		EEC ESP BRA HND CHE	
MTN-B	25.6 C		19100/ LB	TOT		1686	133025	303	50255	303	50255	17		EEC ESP BRA HND CHE	
MTN-F	25.6 C		19100/ LB												
MFN 80	25.6 C		19100/ LB	MFN		1686	133025	303	50255	303	50255	17		EEC ESP BRA HND CHE	
MAIN SUPPLIERS															
		TOT	EEC V	987	Q	51499	ESP V	321	Q 24961	BRA V	149	Q 21152	HND V	91	Q 18080
		MFN	EEC V	987	Q	51499	ESP V	321	Q 24961	BRA V	149	Q 21152	HND V	91	Q 18080
SNUFF AND SNUFF FLOUR, MANUFACTURED OF TOBACCO															
17078	1.0 S		1100/ LB	TOT		88	8037	2	499	2	499	2		EEC CHE ESP IND	
MTN-B	1.0 S		1100/ LB	TOT		88	8037	2	499	2	499	2		EEC CHE ESP IND	
MTN-F	1.0 S		1100/ LB												
MFN 80	1.0 S		1100/ LB	MFN		88	8037	2	499	2	499	2		EEC CHE ESP IND	
MAIN SUPPLIERS															
		TOT	EEC V	79	Q	6284	CHE V	4	Q 52	ESP V	3	Q 1202	IND V	2	Q 499
		MFN	EEC V	79	Q	6284	CHE V	4	Q 52	ESP V	3	Q 1202	IND V	2	Q 499
TOBACCO, MANUFACTURED OR NOT MANUFACTURED, NSPF															
17080	11.2 S		1750/ LB	TOT		51352	32927273	27095	22415424	27095	22415424	52		EEC KOR SWE BRA MEX	
MTN-B	11.2 S		1750/ LB	TOT		51352	32927273	27095	22415424	27095	22415424	52		EEC KOR SWE BRA MEX	
MTN-F	11.2 S		1750/ LB												
MFN 80	11.2 S		1750/ LB	MFN		51350	32927251	27095	22415424	27095	22415424	52		EEC KOR SWE BRA MEX	
MAIN SUPPLIERS															
		TOT	EEC V	10064	Q 408861	KOR V	9124	Q 6858467	SWE V	8745	Q 2675118	BRA V	8717	Q 7936876	
		MFN	EEC V	10064	Q 408861	KOR V	9124	Q 6858467	SWE V	8745	Q 2675118	BRA V	8717	Q 7936876	