

RESTRICTED

# GENERAL AGREEMENT ON TARIFFS AND TRADE

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Committee on Trade and Development

Expert Group on Trade and Aid Studies

## COMMERCIAL POLICY MEASURES APPLIED BY INDUSTRIALIZED GATT COUNTRIES IN RESPECT OF PRODUCTS OF MAJOR EXPORT INTEREST TO UGANDA

1. At its meeting in July, the Group of Experts on Trade and Aid Studies requested further data on the commercial and economic policy measures affecting products of export interest to Uganda in the major import markets.

2. For the information of the Group, the secretariat has extracted from documents COM.TD/7, COM.TD/A/W/3 and COM.TD/B/W/2, details of tariffs and quantitative restrictions for the following Ugandan exports: tea, coffee, copper, vanilla, oilcakes, fruit and vegetable preserves, sugar and cotton piece-goods. Data on hides and skins, oilseeds and raw cotton are contained in document COM.TD/G/W/8 prepared for the meeting of the Expert Group on Nigeria.

3. Information relating to internal fiscal charges on coffee, cocoa and tea are shown in Part II of the note.

<sup>1</sup>Cotton piece-goods account for over 90 per cent of the tariff heading, Cotton Woven Fabrics under which this item appears.

ANNEXES

Commercial Policy Measures Applied by  
Industrialized GATT Countries in  
Respect of Major Export Products of  
Uganda

Note on symbols used

TF	Denotes ad valorem duty rates.
( )	Denotes ad valorem equivalents of specific duties.
0	Denotes exemption.

Where more than one rate is shown (e.g. 5%, 8%, 15%) one or the other of these rates is applicable on different items under this heading.

Where a range of duties is shown (e.g. 5-10%), different rates of duty ranging from 5% to 10% are applicable to different items falling under this tariff heading.

The duty rates shown are those actually applied except those for the EEC countries, for which only the common external tariff rates are shown.

"_"	Denotes no quantitative restrictions.
"L", "l"	Denotes licensing requirement but imports are generally liberally licensed.
"R", "r"	Denotes import restriction.
"M", "m"	Denotes State monopoly.

Where small letters are used, the measure applies only to a part of the item against which it appears.

PART I

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COMMODITY	EEC/CET						Finland	Norway	Sweden	Switzerland	United Kingdom		United States		Canada		Japan	REMARKS
	Belgium-Luxembourg	Netherlands	France	H. Germany	Italy	Austria					MFN	Pref.	MFN	Pref.	MFN	Pref.		
						(4-8) 0 40	0 0 4	0 0 12 Marks/ 100 kgs.	0 0 10 (16)	0 0 10 0	0 0 0 -	0 0 0 -	0 0 0 -	0 0 0 -	0 0 0 -	0 0 0 -		
TEA (a) in small containers (b) other (c) instant tea QR (a),(b),(c)	-	-	8 0 24	-	-	(4-8) 0 40	0 0 4	0 0 12 Marks/ 100 kgs.	0 0 10 (16)	0 0 10 0	0 0 0 -	0 0 0 -	0 0 0 -	0 0 0 -	0 0 0 -	35 35 27.5 r	Japan black tea	
COFFEE (a) raw QR (b) roasted QR (c) soluble QR	-	-	9.6 L 25 R 24 r	-	-	0 0 (10-20) 24	(58) L (23) 10	(56) (79) 700 M/ 100 kg.	0 (12) (3.97)	(10) (7.5) 10 (29.1)	(16) (20) (5.4)	(3) (2) (1)	13 13 0	0 0 0 -	(6) (6) (2)	0 0 -	10 35 (r) 25	1 De facto liberalization has now been put into effect. 2 Excluding those in containers less than 400 grs. 3 Under the International Coffee Agreement, imports of coffee from all sources are subject to licensing control, but unrestricted.
VEGETABLE OILCAKES TF QR	-	-	0	-	-	0	0	(23)	0	0	(0.5)	10.15	0	0.5, (7,13.5)	0.20	0.20	0	r
COPPER (a) ore and concentrate QR (b) unwrought and matté QR	-	-	0 0 0	-	-	0 0 0	0 0 0	0 0 0	0 0 0	(0.04) (0.1)	0 0	0 0	0,(6) (6-14)	0 (3)	0 (1)	0 0,10,(16)	0	0
VANILLA TF QR	-	-	15	-	-	(1.8)	0	1,181 M per kg.	(4.25, 4.76)	(11)	(2.9)	10	0	(1)	2 <sup>1</sup> / <sub>2</sub>	0	0	-
FRUIT PRESERVES TF (a) by freezing containing added sugar QR TF (b) fruit, peel, preserved by sugar QR TF (c) jams, marmalades, jellies, purée, paste QR TF (d) prepared, preserved including canned (n.e.s.) QR	-	-	26%	-	-	25% (28%, 30%)	27%	45%, 90-250M	(30%) R 200M (70%)	0-50K (15%) R 0,60- 160K	(19%) 40K (10%) 35K(22%) 0,60- 160K	16s/cwt. (%) 15s/60 R 10s/od. (3%) 14s/4d. (4%) cwt. 11s, 22s R 15-45%, 97-125M	0 0 0 10s 0 0	6-35% (9-76%) 10%, (8- 145, 37%) 0-25% 0-20% 5.5- 17.5%, (66%) 20% (4-96%) r	1.75- 3c/lb. 0-25% 0-20% 8.5% (4-96%) r	1.25- 2.50/lb. 35% 35% 25%, 40% 20%-45% r	*Suspended duty effective until 31 December 1965.	

## PART I (cont'd)

COMMODITY	EEC/CET						Australia	Denmark	Finland	Norway	Sweden	Switzerland	United Kingdom		United States	Canada		Japan	REMARKS						
	Belgium-Luxembourg		Netherlands		France								MPN	Pref.		MPN	Pref.								
<b>VEGETABLE PRESERVES</b>																									
TP (a) vegetables and fruit prepared or preserved by vinegar or acetic acid			22%, 0%				70-2800 Schil.per 100 kg. (12%, 14%)	18%	30-45%, 41.5-278M	20-400K	25K(19%)	(12-38%)	10%	0	0-(38%)	20%	12.5%	25-35%	*Suspended duty on chutney of mango effective until 31 December 1965.						
QR	-	-	r	-	-	-			R	20-240K	0-75K (25%)	(6.5-278)	10%, 15%	0	(5-30%), 35%	1-2e/lb., 17.5-22.5%	0-15%	20-35%							
TP (b) vegetables otherwise prepared or preserved			18-24%																						
QR	-	r	r	-	-	-	-	r	r	r	-	r	-	-	-	-	r								
<b>SUGAR</b>																									
TP (a) raw			80				(34)	20	(161-184)	27	0	(51.1)	(2s <sup>2</sup> /d- 6s10.8d. (per cwt.)	{ 0.1s0.8d. (per cwt.)	(12)	{ 70.851c \$1.89 per 100 lbs.	{ 20.627c \$1.09 per 100 lbs.	(75.4)							
(b) refined			80				(34)	20	(154-178)	19	0	(36.3)	{ 36.8 (24.8, 28.2)	{ 0 (5-40)	{ (12) (1,4,11)	{ 100 lbs. 1c/lb. 1-6 <sup>1</sup> / <sub>2</sub> c/lb	{ 52.4) 5-35 0.5c/lb.								
(c) molasses			0.65				(2,4)	10	22-28M	0	0	(24.8, 28.2)													
(d) syrups			20-80				(33)	0,20	(26-31)	0	0, (34)														
QR (a)	-	-	r	RM	RM	R	-	R	R	M	M	L	r <sup>1</sup>	r <sup>1</sup>	-	-	-	R							
(b)	-	-	r	RM	RM	R	-	R	R	M	M	-	-	-	-	-	-	R							
(c)	-	-	1	RM	RM	R	-	R	R	M	M	-	-	-	-	-	-	R							
(d)	-	-	r	RM	RM	R	-	R	R	M	M	-	-	-	-	-	-	R							
<b>COTTON MANUFACTURES</b>																									
TP Woven fabrics			14-16,19				23,25	5-20	25,28	0.7-25	13	8.21	17.5		7.75-33	20,25	0,17.5	10-25							
QR <sup>1</sup>																									

<sup>1</sup> Import controls on cotton textiles are subject to the provisions agreed upon under the Long-Term Arrangement Regarding International Trade in Cotton Textiles.

PART II - INTERNAL CHARGES

Table 7 - Internal Charges on Coffee, Cocoa and Tea Applied by Selected Industrialized Countries<sup>1</sup>

Note: Where rates are shown in parentheses (for example: (99%)), this indicates that a specific charge has been converted into ad valorem terms.

	Belgium <sup>2</sup>	Netherlands <sup>2</sup>	Germany <sup>2</sup> F.R. DM. <sup>3</sup>	France <sup>2</sup> Fr. <sup>4</sup>	Italy <sup>2</sup> Lire per kg.	Austria <sup>2</sup>	Denmark <sup>2</sup>	Finland <sup>2</sup>	Norway <sup>2</sup>	Sweden <sup>2</sup>	Switzer- land	United Kingdom <sup>5</sup>	United States	Canada <sup>2</sup>	Japan
	140 kg.	140 kg.	140 kg.	Fr. per 100 kg.					Kr. per 100 kg.	Kr. per 100 kg.					
COFFEE															
Raw	-	-	360 (99%)	142.5 (42%)	500 (134%)	-	-	-	-	-	-	-	-	-	10% <sup>6</sup>
Roasted	-	-	480	n.a.	690 (81%)	-	-	-	-	-	-	-	-	-	10% <sup>6</sup>
COCOA															
Bearns	-	-	-	7 (3%)	250 <sup>4</sup> (74%)	-	-	-	-	-	-	-	-	-	
Paste	-	-	-	8.5 (9%)	312.5 <sup>4</sup> (2%)	-	1.8 kr/ kg <sup>5</sup> +37%	-	-	-	-	-	-	-	
Butter	-	-	-	8.5 (2%)	312.5 <sup>4</sup> (5%)	-	1.8 kr/ kg <sup>5</sup> +37%	-	-	-	-	-	-	-	
Powder	-	-	-	8.5 (5%)	312.5 <sup>4</sup> (25%)	-	1.8 kr/ kg <sup>5</sup> +37%	-	-	-	-	-	-	-	10% <sup>6</sup>
TEA	-	-	-	415 (71%)	183 (25%) <sup>3</sup>	-	-	-	-	-	-	-	-	-	

<sup>1</sup> For details of the Ministerial Conclusions reached in regard to this point see MIN(63)17.

<sup>2</sup> General turnover and sales taxes of less than 15 per cent which may be applied against the product concerned are not shown. France applies a 25 per cent turnover tax on cocoa powder.

<sup>3</sup> Black tea. For green tea the rate is (30 per cent).

<sup>4</sup> The Italian Government has notified that draft legislation has been drawn up providing for a reduction by 50 per cent of the consumption tax.

<sup>5</sup> The tax is levied on the wholesale price.

<sup>6</sup> Commodity taxes which are levied on a wide range of products. Japan maintains no turnover or sales tax.