

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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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.¹ 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.

¹ 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 II - INTERNAL CHARGES

Table 7 - Internal Charges on Coffee, Cocoa and Tea Applied by Selected Industrialized Countries¹

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

	Belgium ²	Netherlands ²	Germany, F.R. ²	France ²	Italy ²	Austria ²	Denmark ²	Finland ²	Norway ²	Sweden ²	Switzer- land	United Kingdom	United States	Canada ²	Japan
			DM. per 100 kg.	Fr. per 100 kg.	Lire per kg.					Kr. per 100 kg.					
COFFEE	-	-	360 (99%)	142.5 (42%)	500 (134%)	-	-	-	-	-	-	-	-	-	10% ⁶
Raw															
Roasted	-	-	480	n.a.	690 (81%)	-	-	-	-	-	-	-	-	-	10% ⁶
COCOA															
Beans	-	-	-	7 (3%)	250 ⁴ (74%)	-	-	-	-	-	-	-	-	-	-
Paste	-	-	-	8.5 (9%)	312.5 ⁴	-	1.8 kr./ kg ⁵ (34%) +37 ^{2%}	-	-	-	-	-	-	-	-
Butter	-	-	-	8.5 (2%)	312.5 ⁴	-	1.8 kr./ kg ⁵ (22%) +37 ^{2%}	-	-	-	-	-	-	-	-
Powder	-	-	-	8.5 (5%)	312.5 ⁴	-	1.8 kr./ kg ⁵ (55%) +37 ^{2%}	-	-	-	-	-	-	-	10% ⁶
TEA															
	-	-	415 (71%)	183 (25%) ³	-	-	-	-	-	-	-	-	-	-	-

¹ For details of the Ministerial Conclusions reached in regard to this point see MIN(63)7.

² 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.

³ Black tea. For green tea the rate is (30 per cent).

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

⁵ The tax is levied on the wholesale price.

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