

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED
COM.TD/W/409
2 October 1984
Limited Distribution

Committee on Trade and Development

TROPICAL PRODUCTS

Summary of tariff and non-tariff measures situation, including
requests and trade liberalization measures

Note by the secretariat

1. At the fifty-Second Session of the Committee on Trade and Development in June 1984, it was agreed that the secretariat prepare and make available a summary of the general tariff and non-tariff measures situation, including requests for trade liberalization submitted by exporting developing countries and trade liberalization measures taken by developed countries in regard to the products covered by the three rounds of consultations on tropical products held after the Tokyo Round. This summary is intended to facilitate the evaluation by the Committee on Trade and Development of the progress achieved so far in the implementation of the Ministerial Decision of 1982 and of the possibilities for future work on tropical products.
2. Table 1 shows the product groups and sub-groups covered by the consultations on tropical products, and indicates the relevant documentation from which this summary has been compiled.
3. The summary in this document consists of three parts, i.e. Section A: an overview of the present tariff and non-tariff measure situation; Section B: an overview of requests and trade liberalization measures; and Section C: tabulations containing data on present tariffs and non-tariff measures as well as indications of requests and trade liberalization measures. The overviews provided in Sections A and B are based on data in Section C and relevant background documentation, and might be read in conjunction with such data.
4. The summary refers to the present commercial policy measure situation of eleven developed country markets, and incorporates the results of the Tokyo Round and any measures taken subsequently under the post-MTN GATT work programme. Thus, the tariff rates shown include Tokyo Round final concession rates and otherwise reduced rates. While many concession rates on tropical products have been fully implemented on a de jure or de facto basis, some are not yet fully implemented. Such cases have been indicated in Section C by an underlining of the final rate indicated. Symbols added to the present tariff rates and non-tariff measures indicate requests submitted by exporting developing countries and actions taken by developed countries for trade liberalization (see explanatory notes to Section C).

5. The consultations held so far on tropical products concerned themselves with any trade barriers affecting the products covered, i.e. tariffs (m.f.n., GSP and special duties applying to least-developed countries) and non-tariff measures (selective internal taxes, import restrictions, health and sanitary regulations, etc.) It may be noted that the trade liberalization measures indicated in the summary vary widely in type and quality, including elimination or reduction of different types of duties, relaxation of GSP limitations, the advance implementation of Tokyo Round concessions and elimination or relaxation of import restrictions or other non-tariff measures.

6. Information in this document is subject to verification by delegations.

TABLE 1Product groups and relevant documents

Spec(83)55/Rev.1. - Proceedings of the 1983 Consultations

Spec(84)27/Rev.1. - Proceedings of the 1984 Consultations

<u>Product groups and sub-groups</u>	<u>Background documents</u> <u>COM.TD/W/</u>
1. <u>Tropical beverage items</u>	
a. Coffee and coffee products	328, Add.1-3
b. Cocoa and cocoa products	329/Rev.1
c. Tea and instant tea	330/Rev.1
2. <u>Spices, flowers, plants, etc.</u>	
a. Spices and essential oils, tropical	334, Add.1-3 335
b. Cut flowers, tropical	340, Add.1-3
c. Plants, vegetable materials, lacs, etc. and products thereof, tropical	344, Add.1
3. <u>Certain oilseeds, vegetable oils and oilcakes</u>	337, Add.1-3
4. <u>Tobacco, rice and tropical roots</u>	
a. Tobacco and tobacco products	351, Add.1 and 2
b. Rice	353, Add.1.
c. Manioc and other tropical roots, and products thereof	349, Add.1.
5. <u>Tropical fruits and nuts</u>	
a. Bananas and banana products	351/Rev.1
b. Tropical fruits and nuts and products including fruit juices	352, Add.1-3
6. <u>Tropical wood and rubber</u>	
a. Tropical wood and wood products	345, Add.1 and 2
b. Natural rubber and rubber products	339, Add.1 and 2
7. <u>Jute and hard fibres</u>	400, Add.1

Section A

An overview of present commercial policy situation according to product groups and sub-groups

1. Tropical beverage items

(a) Coffee and coffee products

United States, Canada, Norway and Sweden provide duty-free and NTM-free treatment for developing countries.¹ Japan, Austria and New Zealand provide such treatment for unroasted coffee, maintaining duties on coffee products. EEC, Finland, Switzerland and Australia maintain duties on coffee and coffee products for various reasons including revenue, protection of domestic processing industries and protection of special preferential suppliers. Selective internal taxes remain in four EEC member countries and Japan. New Zealand maintains quantitative import restrictions (QR's) on coffee products.

(b) Cocoa and cocoa products

Finland, Sweden and Australia provide duty-free and NTM-free treatment for developing countries. United States, Canada, Austria and Switzerland provide such treatment except for cocoa powder. Japan and New Zealand provide such treatment except for cocoa paste and powder. Norway has granted duty-free treatment but maintains selective internal taxes on certain cocoa products. The EEC maintains an m.f.n. rate of 3 per cent on cocoa beans and higher duties on cocoa products. Three EEC member countries maintain selective internal taxes on cocoa and cocoa products. Japan imposes a 5 per cent tax on cocoa powder. New Zealand maintains QR's on cocoa paste and powder. In Switzerland a contribution is levied on cocoa imports towards a compulsory reserve fund.

(c) Tea and instant tea

Duty-free and NTM-free treatment for developing countries has been granted by all the markets covered by this study except the EEC, Japan and New Zealand. Japan maintains a GSP rate of 2.5 per cent on black tea in bulk and higher rates on packed and instant tea. Three EEC member countries maintain selective internal taxes on tea. New Zealand maintains QR's on packed tea and a GSP rate of 15 per cent on instant tea.

¹"Duty-free and NTM-free treatment for developing countries" has been the objective traditionally pursued in the work of GATT on tropical products. This expression is used throughout this section to provide a succinct picture of the commercial policy situation affecting exports from developing countries. Details of such treatment, e.g. whether "duty-free" is on an m.f.n. basis or under GSP, are available in Section C. "NTM-free" (free from non-tariff measures) does not take into account measures not identified in background documentation on tropical products. It may be also noted that non-tariff measures are generally applied in a non-discriminatory manner.

2. Spices, flowers, plants etc.

(a) Spices

United States, Japan, Finland, Norway, Sweden, Switzerland and Australia provide duty-free and NTM-free treatment for developing countries with respect to all or most varieties of spices. The following spices remain dutiable in some of these countries: United States - certain varieties of Capsicum and Pimenta pepper, ground cloves and certain miscellaneous spices; Japan - curry and ginger in preservative solutions; Finland - curry and miscellaneous spices; Australia - dried ginger.

While granting unground spices duty-free treatment, Canada maintains a 5 per cent duty on various processed spices. A majority of spices imported into the EEC from other than special preferential sources remains dutiable although GSP rates on many varieties of spices have been reduced to zero or low levels in recent years. Austria maintains duties on many varieties of unground spices. Its duties on ground and packed spices are higher. While granting unground spices duty-free and NTM-free treatment, New Zealand maintains a GSP rate of 10 per cent on ground spices and maintains QR's on packed and ground spices.

(b) Cut flowers, tropical

With respect to fresh flowers, Japan, Australia and New Zealand provide duty-free and NTM-free treatment for developing countries. Japan's duty-free concession is being implemented in stages. United States has granted fresh cut flowers other than roses GSP duty-free treatment. However, this GSP treatment is not applied to Colombia under the competitive need provisions, except for miniature carnations. Imports from Colombia are subject to an m.f.n. rate of 8 per cent.

In other markets under study imports of fresh cut flowers are generally dutiable on an m.f.n. basis or under GSP, often at significant levels, except the following cases: Canada has granted orchids GSP duty-free treatment. Sweden has granted off-season imports of gladioli and roses m.f.n. duty-free treatment and imports of anthurium and broom GSP duty-free treatment. Switzerland has granted imports of carnations and roses in the May - October season GSP duty-free treatment. Finland, Norway and Switzerland maintain QR's on certain varieties of flowers or on imports in certain seasons.

Dried or otherwise processed flowers are much less important than fresh flowers in international trade. Imports of these products are often subject to better access conditions than for fresh flowers. Japan, Australia, New Zealand, Sweden and the United States provide duty-free and NTM-free treatment for these products.

(c) Plants, lacs, vegetable materials, essential oils, etc.

Most of these products have been granted duty-free and NTM-free treatment for developing countries in the markets under study.

However, some trade items, often minor ones, remain dutiable in Australia, Austria, Canada, EEC, Japan and the United States (see COM/TD/W/344/Add.1 for details).

3. Certain oilseeds, vegetable oils and oilcakes

(a) Oilseeds

Developed countries generally grant imports from developing countries duty-free treatment. Oilseeds excluded from such treatment include the following: Australia, Japan and United States - groundnuts; Finland - oilseeds other than castor beans. Finland maintains QR's on oilseeds and Japan on groundnuts for direct consumption. Certain oilseeds are subject to import levies in Sweden and Switzerland.

(b) Vegetable oils (tropical tree oils, groundnuts oils, etc.)

Duty-free and NTM-free treatment for developing countries has been granted by the United States, Australia and New Zealand with the following exceptions: US - certain types of castor oil and groundnut oil, Australia - groundnut oil and New Zealand - coconut oil. In Canada, Austria and Switzerland, crude, inedible or technical oils have been granted such treatment. In addition, Canada has granted coconut oil GSP duty-free treatment. In Norway castor oil and palm oil enjoy duty-free treatment and other oils, specific duties whose incidences are about 3-4 per cent. In Sweden all oils are subject to m.f.n. or GSP duty-free treatment. However, variable levies are applicable to them. In Japan imports from developing countries are subject to duties of 3-9 per cent. In the EEC duties applicable to developing countries other than those enjoying special preferences, range between 2.5 per cent and 18 per cent with tariff escalation between crude, refined and packed oils and between technical and edible oils. In Finland vegetable oils are subject to m.f.n. duties of 10 or 16 per cent and quantitative restrictions. It is noteworthy that tariff bindings made in the Tokyo Round and previous trade negotiations provide a security of tariff treatment in this sector.

(c) Oilcake and meal

Oilcakes and meals resulting from the extraction of the oils referred to above have been granted duty-free treatment except in the United States, Finland and New Zealand. Imports of oilcake and meal are subject to QR's in Switzerland and State trading in Norway.

4. Tobacco, rice and tropical roots

(a) Tobacco and tobacco products

Leaf tobacco is imported free of duty in Japan, Austria, Finland, Norway, Sweden and Switzerland. In the United States, Canada, Australia and New Zealand, wrapper tobacco or tobacco leaf for manufacturing cigars have been granted m.f.n. or GSP duty-free treatment. In the EEC imports of leaf tobacco are subject to mixed duties whose incidences are higher on lower priced imports.

With regard to cigars and cigarillos, Sweden is the only country having granted duty-free treatment under the GSP. In 1981 and 1982 the United States granted certain speciality tobacco products from developing countries duty-free treatment under its GSP scheme. Imports of leaf tobacco and/or tobacco products are under State trading in Austria, France, Italy and Japan. However, Japan is improving access conditions for tobacco products and is expected to abolish its tobacco monopoly system.

(b) Rice

Duty-free and NTM-free treatment for developing countries is provided by Canada, Austria, Sweden, Australia and New Zealand. Rice imports are dutiable in the United States, Finland, Norway and Switzerland. Rice imports into Japan are subject to State trading and those into the EEC are subject to variable import levies.

(c) Manioc and manioc products

Significant trade in manioc and manioc products has taken place where competing agricultural products are heavily protected in the market and access conditions for manioc are relatively good. In the EEC, the largest market, manioc imports took place under a bound duty of 6 per cent. At present imports exceeding a tariff quota are subject to variable import levies. The largest supplier to the EEC restrains its manioc exports to the market. In Japan, the second largest market, most imports have taken place in the form of manioc starch under duty-exemption quotas granted with respect to starch for certain specific uses. Imports of starches including manioc starch into Japan are generally subject to global quotas and an m.f.n. duty of 25 per cent.

5. Tropical fruits and nuts

(a) Bananas and banana products

Fresh bananas have been granted duty-free and NTM-free treatment for developing countries in the United States, Canada, Austria, Norway, Sweden and Australia. Japan has reduced its duties on fresh bananas under its GSP scheme in recent years; present GSP rates are 17.5 per cent and 35 per cent according to the season. In the EEC fresh bananas continue to be subject to a duty of 20 per cent. In some of its member States imports are also subject to QR's and/or selective internal taxes. In Finland imports in the January-May period are granted GSP duty-free treatment; imports in other periods are subject to a GSP rate of 40 per cent and QR's. Switzerland maintains a specific duty whose incidence is about 21 per cent. Banana products are much less important than fresh bananas in international trade and are often given better tariff treatment than fresh bananas.

(b) Fresh or dried tropical fruits

With regard to fresh or dried pineapples, avocados, guavas, mangoes and mangosteens, Canada, Austria, Finland, Norway, Sweden, Australia and New Zealand have achieved duty-free and NTM-free treatment for developing countries. These fruits are partly or wholly dutiable for developing countries in the United States, Japan, EEC and Switzerland.

(c) Tropical nuts and processed tropical nuts

With regard to fresh or dried tropical nuts, the developed countries under study have generally granted duty-free and NTM-free treatment to developing countries with the following exceptions: United States - certain shelled nuts, Japan - macadamia nuts and Switzerland - tropical nuts under CCCN 0805. As for processed tropical nuts falling within CCCN 2006, such treatment has been granted comprehensively only by Sweden. The United States, Austria, Finland, Norway and Australia have granted such treatment only for certain varieties of processed tropical nuts. Imports into Canada, Japan, EEC and Switzerland are generally dutiable. Norway and New Zealand maintain QR's on these products.

(d) Processed tropical fruits; tropical fruit juices

These products fall within a large number of tariff positions in developed countries. While it is difficult to summarize the tariff situation for these products, it appears that Canada and Sweden often grant duty-free and NTM-free treatment for developing countries for these products. In other developed country markets, in particular Japan and the EEC, significant tariff levels prevail. In addition, Japan, Finland, Norway and New Zealand maintain QR's on a wide range of products.

6. Tropical wood and rubber

(a) Tropical wood and wood products

Finland, Norway, Sweden and Switzerland grant duty-free and NTM-free treatment for developing countries. In Australia, Austria, Canada and New Zealand a wide range of tropical wood products remain dutiable (cf. COM.TD/W/345 and Add.2).

In the EEC, Japan and the United States tariff items covering tropical wood products have been granted duty-free and NTM-free treatment for developing countries with the exception of plywood in the case of Japan and of certain varieties of plywood and some miscellaneous wood products in the case of the United States. However, the GSP duty-free treatment of the EEC and Japan is widely subject to quantitative limitations. The United States excludes certain GSP beneficiary countries from the application of its GSP on certain wood products (see COM.TD/W/345/Add 1 for details).

(b) Natural rubber and rubber products

Duty-free and NTM-free treatment for developing countries is provided by the United States, Japan, EEC, Finland, Norway, Sweden and Switzerland with the following exceptions. In the United States apparel and clothing accessories and bicycle tyres and tubes are excluded from GSP. In Japan the maximum country limitation applies to tyres and tubes for bicycles and motor cycles. In the EEC GSP imports of tyres and tubes are subject to tariff quotas or individual country ceilings. In Finland tyres and tubes are excluded from GSP. The GSP of Norway and Sweden on tyres and tubes is not applied to certain centrally planned economy countries.

In Canada, Austria, Australia and New Zealand, a wide range of rubber products remain dutiable, under generally positive GSP rates. In addition, New Zealand maintains QR's on a wide range of rubber products.

7. Jute and hard fibres

(a) Fibres

Duty-free and NTM-free treatment for developing countries has been granted by the developed countries under study except for the following items: Austria - jute roves, processed coir fibre and fibres on a support, Switzerland - jute and hard fibre slivers, United States - jute slivers.

(b) Yarns and fabrics

New Zealand is the only country which has granted m.f.n. or GSP duty-free treatment though this country maintains QR's on jute fabrics. EEC's GSP duty-free treatment is subject to quantitative limitations. All other markets maintain duties on one or more items. In certain markets jute and hard fibre products are subject to relatively disadvantageous tariff treatment as textile products although trade in jute and hard fibre products tends to decline for certain reasons. Least-developed countries are among major suppliers of jute and hard fibre products. Canada, Japan, EEC and Switzerland provide these countries more favourable tariff treatment. However, certain items still remain dutiable for least-developed countries in Canada and Japan.

(c) Other processed products (floor coverings, cordage, bags, etc.)

These products partly or wholly remain dutiable for developing countries in developed country markets, with significant tariff escalation in some cases. In Japan, EEC and Switzerland, imports from least-developed countries have been granted duty-free treatment without any quantitative limitations. In New Zealand imports of these products are often subject to QR's.

Section B

An overview of requests and trade liberalization measures

It is difficult to provide a summary of requests and trade liberalization measures, given the wide variety of requests and measures. However, on the basis of data in Section C, the table below shows (i) the number of requests submitted by exporting developing countries and (ii) the number of trade liberalization measures taken by developed countries since the end of the Tokyo Round with regard to the product groups and sub-groups covered by the three rounds of consultations on tropical products.

Product groups and sub-groups	Number of requests submitted by developing countries	Number of trade liberalization measures taken by developed countries
1. Tropical beverages	<u>73</u>	<u>9</u>
Coffee	<u>36</u>	<u>5</u>
Tea	10	2
Cocoa	27	2
2. Spices, flowers, etc.	<u>52</u>	<u>32</u>
Spices	<u>34</u>	<u>28</u>
Cut flowers, tropical	15	3
Plants, lacs, vegetable materials, etc.	3	1
3. Certain oilseeds and vegetable oils	<u>64</u>	<u>12</u>
4. Tobacco, rice, manioc	<u>17</u>	<u>10</u>
5. Tropical fruits and nuts	<u>104</u>	<u>53</u>
6. Tropical wood and rubber	<u>35</u>	<u>19</u>
7. Jute and hard fibres	<u>67</u>	<u>11</u>
TOTAL	412	146

- Notes:
1. The number in this table represents the number of relevant symbols appearing in Section C tabulations. It may be noted that in some cases one symbol covers two or more tariff lines and that not all the requests submitted and the measures taken have been covered by Section C.
 2. It may also be noted that some of the trade liberalization measures have been taken unilaterally, i.e. not in response to requests made in the context of GATT activities on tropical products and that many of the trade liberalization measures taken meet the requests of developing countries only partially.
 3. The present table does not take into account trade liberalization action taken during and prior to the Tokyo Round, over the span of GATT activities since the early 1960's.

Section CTabulations containing data on present tariffs and non-tariff measures, as well as indications of requests and trade liberalization measuresExplanatory notes and symbols

The m.f.n. rates shown in the table are Tokyo Round final concession rates (irrespective of whether they have been fully implemented) or where there are no such rates, current m.f.n. rates. The GSP rates shown are current rates except where GSP rates of some countries are being reduced in step with the reduction of m.f.n. duties. On the basis of available indications, final GSP rates have been shown in such cases.

Tariff data in this paper have been shown according to CCCN headings. Therefore, tariff data for Canada and the United States which use their own tariff nomenclatures are not strictly comparable with those of the other developed countries having adopted the CCCN. While special preferential rates have not been indicated in the summary, it may be noted that ACP countries members of the Lome Convention have generally been granted duty-free treatment in the EEC market for the products studied. With respect to jute and hard fibres, special tariff treatment for least-developed countries have been included in this summary.

MFN (Most-favoured-nation duty) and GSP (Generalized System of Preferences)

MFN rate underlined = Tokyo Round concession rate not fully implemented

Duty rate in parenthesis = Ad valorem incidence of specific, mixed or compound duty available in the Tariff Study files.

- = no GSP treatment (m.f.n. dutiable items only)

[] = GSP subject to limitation

ex = GSP rate applicable to part of the tariff heading or sub-heading

NTM (Non-tariff measures)

QR = quantitative restriction

ST = State trading

STX = selective internal tax

HS = health and sanitary regulation, subject of request (indication of this symbol does not always mean existence of non-tariff barriers)

Note: NTM's indicated against EEC are applied sometimes only by one or more of its member States.

Requests submitted by exporting developing countries and trade liberalization measures taken by developed countries

+ denotes request for trade liberalization submitted by exporting developing countries. (For example, this symbol on an m.f.n. duty indicates a request for an m.f.n. concession. This symbol on a GSP rate indicates a request for GSP improvement. -+ indicates a request for new GSP treatment where there is no GSP.)

* denotes trade liberalization measures taken by developed countries. (For example, this symbol on a GSP rate indicates that the GSP indicated in the summary has been obtained as a result of certain GSP action, e.g. GSP rate reduction or removal of GSP limitation. No QR* indicates removal of QR. QR* indicates relaxation of quantitative restriction, e.g. an increase in import quota).

1. TROPICAL BEVERAGES

% ad valorem

		USA	Canada	Japan	EEC	Austria	Finland	Norway	Sweden	Switzerland	Australia	New Zealand
<u>Coffee:</u>												
Unroasted (ex 09.01)	MFN	0	0	0	5;13	12	2.8 ⁺	0	0	(7.6;11.5)	2;(11.2) ⁺	0
	GSP				-; 9 ⁺	0	- ⁺			-(9.5)	0; -	
	NIM			STX ⁺	STX ⁺							
Roasted (ex 09.01)	MFN	0	(1.2)	20	15 ⁺	15;19.5	16	(2.4)	0	(11.8)	(2.4) ⁺	25
	GSP		0	- ⁺	12 ⁺	12;15.6	- ⁺	0		(8.3)	-	10 ⁺
	NIM			STX ⁺	STX ⁺							QR ⁺
Instant (ex 21.02)	MFN	0 ⁺	(1.5)	17.5 ⁺	18 ⁺	12;15.6	(8.4) ⁺	(0.2)	0	(12.9) ⁺	(9.7)	35 ⁺
	GSP		0*	- ⁺	[9] ⁺	6;13 ⁺	- ⁺	0	-	(8.4)	0	25 ⁺
	NIM			STX ⁺	STX ⁺							QR ⁺
<u>Tea:</u>												
In bulk (ex 09.02)	MFN	0	0	5 ⁺	0	0	0	0	0	0	0	0
	GSP			2.5 ⁺								
	NIM				STX ⁺							
In small packages (ex 09.02)	MFN	0	0	20	5	10	0	0	0	0	0	0 ⁺
	GSP			ex14 ⁺	0	0						QR ⁺
	NIM				STX ⁺							
Instant (ex 21.02)	MFN	0	0	16;20	12	24	0	0	0	(9.7)	(1.1)	20
	GSP			10;10 ⁺	0	0				0	0	15 ⁺
	NIM				STX ⁺							
<u>Cocoa:</u>												
Beans (18.01)	MFN	0	0	0	3	4;6	0; 5	0	0	0	2	0
	GSP				- ⁺	0;0	0				0	
	NIM				STX ⁺							
Paste (18.03)	MFN	0	0	10;20 ⁺	15 ⁺	15	3.8	0.	0	(3.8)	0	30
	GSP			5;10 ⁺	11 ⁺	0	0			0		15 ⁺
	NIM				STX ⁺			STX ⁺				QR ⁺
Butter (18.04)	MFN	0	0	2.5	12 ⁺	5	2	0	(0.4)	(0.2)	0	0
	GSP			0	[8] ⁺	0	0		0	0		
	NIM				STX ⁺			STX ⁺				
Powder (18.05)	MFN	(0.3) ⁺	10	21.5 ⁺	16	27	10	(4.9)	(0.7)	(3.8)	0	30
	GSP	[0]	5 ⁺	15 ⁺	9 ⁺	7 ⁺	0	0	0	(1.3)		15 ⁺
	NIM			STX ⁺	STX ⁺					contribu- tion ⁺		QR ⁺

3. CERTAIN OILSEEDS AND VEGETABLE OILS

% ad valorem

		USA	Canada	Japan	EEC	Austria	Finland	Norway	Sweden	Switzerland	Australia	New Zealand
<u>Castor beans</u> (ex 12.01)	MFN	0	0	0	0	0	19	0	0	(0.2)	2	0
	GSP						0			-	0	
	NIM						QR			IL		
<u>Castor oil</u> (ex 15.07)	MFN	3; (3-3.3)	0; 17.5	9 ⁺ **	0; 8 ⁺	0	0	0	0	(0.6)	0*	0
	GSP	0; ex[0]	; 5	- +	; 6 ⁺					0		
	NIM								IL			
<u>Palm oil</u> (ex 15.07) Crude	MFN	0	10 ⁺	7 ⁺	4 ⁺ ; 6 ⁺	0	10; 16	0	0	(0.6; 9.2)	0*	0
	GSP		0	3 ⁺ **	2.5; 4 ⁺		-; -			0; -		
	NIM						QR		IL	IL		ex QR
Refined or in small containers	MFN	0	17.5	7 ⁺	8 ⁺ ; 14 ⁺ ; 20 ⁺	0; 12; 15.6	10-16 ⁺	0	8; 15	(0.6; 7.5)	0*	0
	GSP		12.5 ⁺	3 ⁺ **	-; 12 ⁺ ; 18 ⁺	; -; -	-		0; 0	0; -		
	NIM						QR ⁺		IL	IL		QR
<u>Copra, palm kernels</u> (ex 12.01)	MFN	0 ⁺	0	0	0	0	19	0	0	0.1-0.2	2	0
	GSP									-	0	
	NIM						QR		IL	IL		QR
<u>Coconut oil, palm kernel oil</u> (ex 15.07) Crude	MFN	0	10 ⁺	9 ⁺ ; 8 ⁺	5 ⁺ ; 10 ⁺	0	10; 16 ⁺	(3-4) ^T	0	(0.8; 8.5)	0	8; 22.5
	GSP		0	-; -	2.5 ⁺ ; 7 ⁺		-; -	-; -		0; -		-; 10 ⁺
	NIM						QR		IL	IL		QR ⁺ **
Refined or in small containers	MFN	0	17.5	9 ⁺ ; 8 ⁺	8 ⁺ ; 15 ⁺ ; 20 ⁺	0; 12; 15.6	10; 16 ⁺	(3-4) ^T	8; 15	(0.4; 13.8)	0	8; 22.5
	GSP		0 ⁺ ; 14.5	-; -	6.5; 13; 18 ⁺	; -; -	-; -	-; -	0; 0	0; -		-; 10
	NIM						QR		IL	IL		QR
<u>Ground nuts</u> (ex 12.01)	MFN	(3.4 ⁺ ; 4.6 ⁺)	0	0; (20)	0	0	10 ⁺	0	0 ⁺	(0.1)	(1 ⁺)	0
	GSP	-; -		; - ⁺			- ⁺			-	; -	
	NIM	QR		QR ⁺ **			QR ⁺		IL ⁺	IL		ex QR
<u>Ground nut oil</u> (ex 15.07) Crude	MFN	(5.1)	7.5	(6.6)	5; 10	0	10; 16	(4)	0 ⁺	(0.9; 9.2)	10	0
	GSP	- ⁺	0	-	-; -		-; -	-		0; -	- ⁺	
	NIM						QR		IL ⁺	IL		
Refined or in small containers	MFN	(5.1)	15	(6.4)	8; 15; 20	0; 12; 15.6	10; 16	(4)	8; 15	(0.6; 7.5)	10	0
	GSP	- ⁺	12.5	-	-; -; 18	; -; -	-; -	-	0; 0	0; -	-	
	NIM						QR		IL	IL		ex QR

IL = variable levy or other import charges.

OILSEEDS AND VEGETABLE OILS (continued)

		% ad valorem										
		USA	Canada	Japan	EEC	Austria	Finland	Norway	Sweden	Switzerland	Australia	New Zealand
<u>Illipe nuts, kapok seed, babassu nuts, niger seeds, shea nuts (karité), cashew nut shell</u>	MFN	0	0	0	0	0	19	0	0	(0.2)	2	0
	GSP						-			-	0	
	NTM						ex QR		IL	IL		
<u>- Oils of the above:</u>												
Crude	MFN	0;5	10	(3.7)	5 ⁺ ;10	0	10;16	0;(1.1)	0 ⁺	(0.4;9.2) ⁺	0;10	0
	GSP	;0	-	- ⁺	2.5;-		-;-	-;-		0;- ⁺	-;	
	NTM						QR		IL ⁺			ex QR
Refined or in small containers	MFN	0;5	17.5	(3.3) ⁺ *	8;15;20	0-15	10;16	0;(1.1)	8;.15 ⁺	(0.4-13.8)	0;10	0;5
	GSP	;0	-	-	-;1;18	-	-;-	-;-	0;0	ex 0	-;	0
	NTM						QR		IL ⁺			ex QR

4. TOBACCO, RICE, MANIOC, ETC.

		USA	Canada	Japan	EEC	Austria	Finland	Norway	Sweden	Switzerland	Australia	New Zealand
<u>Leaf tobacco</u> (24.01)	MFN	(0-27) ⁺	(0-24)	0	b	0 ^b	0	0	0	0	0;(15.5-78)	0;(22.2-23.8)
	GSP	ex 0 ⁺⁺	ex 0 ^{dc*}		b ⁺						;(12.8-68) ⁺	;-
	NTM			ST ⁺⁺	ST(Fr.) ⁺	ST						
<u>Cigars and cigarillos</u> (ex 24.02)	MFN	(7.4-33.5)	(19)	20 ⁺⁺ ;150 ⁺	52	(89)	(34-35)	(8-9)	(6-10)	(23)	(33.4)	(36.7)
	GSP	ex 0 ⁺⁺	6.5 ⁺⁺	-	42	-	-	-	0	-	- ⁺	(35.7)
	NTM		plus specific rate	ST [*]	QR(Fr.) ST(Fr.It)	ST						EU ⁺
<u>Rice</u> (10.06)	MFN	(3-14.8)	0;(2.8)	0	-	0	5-25	0;(23.9)	0	(0.6-4.0)	2	0
	GSP	-	;0		-		-	-		ex 0	0	
	NTM			ST	IL					QR ⁺ ;IL ^a		Ne QR ⁺
<u>Manioc and other tropical roots</u> (07.06)	MFN	0-10	0	0;15	3;0/IL tariff quota	0	0;(2.1)	(1.7-25.4)	0 ⁺	(2.1)	2	0
	GSP	ex[0]		-	0;-		-	0		-	0	
	NTM				Export restraint				IL ⁺			
<u>Flour, meal, starches of the above; tapioca</u> (ex 11.04, ex 11.06, ex 19.04)	MFN	0	0;(10)	0;25 ⁺	IL;10+IL	10-25	1;10;13	0;(1-32.1)	0 ⁺	(0.4-20)	0;2 ⁺ ;23	0-40
	GSP		;0	;-	-;4+IL	-	0;-;0	;0		ex (0-10)	;-;-	0-35
	NTM			ex QR ⁺			ex QR	ex ST	IL ⁺			ex QR

^bSee COM.TD/W/351

^cOn rice for animal feeding only.

Tobacco products are subject to selective internal taxes in most markets.

IL = variable import levy or other import charges.

5(a) BANANAS

5(b) FRESH OR DRIED TROPICAL FRUITS

% ad valorem

		USA	Canada	Japan	EEC	Austria	Finland	Norway	Sweden	Switzerland	Australia	New Zealand
<u>Bananas</u>												
Fresh	MFN	0	0	40 ⁺ ; 50 ⁺	0; 20	(17.2)	24; 40	0	0	(21)	0 ⁺ *	0
(ex 0801)	GSP			17.5 ⁺ ; 35 ⁺ *	;- ⁺	0	0; -			- ⁺		Monopoly
	NIM				QR ⁺		ex QR ⁺					
					STX ⁺							
Dried, flour,	MFN	0 ; 2.8	0*	0; 6; 25	0; 17-20	8-11.5	1; 6	0; (3.3)	0	(4-6; 21)	2 ; . 0*	0
(ex 0801,	GSP	[0] ; 0		; 0; -	; 0-2*	0-5	0; 0	; 0		0 ; -	0 ;	
ex 1104)	NIM				QR							
					STX							
<u>Pineapples</u>												
Fresh or	MFN	(1-8.8) ⁺	0	12 ⁺ ; 20 ⁺	9	(.4)	0	0	0	(.8) ⁺	0 ⁺ *	0
dried	GSP	-		10; -	- ⁺	0				(5.9) ⁺		
(ex 0801)	NIM				QR ⁺							
					(Fr.)							
<u>Avocados, guavas</u>												
<u>mangoes, mangosteens</u>												
Fresh or	MFN	(1-61) ⁺	0	6 ⁺ *	6-8	2	0	(1.7)	0	(2.4)	0 ⁺ *	0
dried	GSP	ex[0] ⁺ *		0-4 ⁺	ex 0-6 ⁺ *	0		0		0		
(ex 0801)	NIM			HS ⁺								
<u>Miscellaneous</u>												
<u>fruits</u>												
Fresh	MFN	2.8-8.5	0	4; 10 ⁺	6-12	(0.4)	0	(3.6)	0	(3.7)	0 ⁺ ; 10 ⁺ *	0
(ex 0809)	GSP	ex[0] *		-; -	2-6	0		ex 0		0	; -	
	NIM			HS ⁺								
Dried	MFN	7	0	15	4; 6	(3); 10	8	(1.7)	0	1.4-9.1 ⁺	15.6	ex QR
(ex 0812)	GSP	0		ex 7.5	0; 0	0; -	0	0		- ⁺	ex 0	(0.4)
	NIM											0

Note: A request was made to the USA for m.f.n. duty-free treatment on item 146.44 bananas, otherwise prepared or preserved.

5(c) TROPICAL NUTS

5(d) PROCESSED TROPICAL FRUITS; TROPICAL FRUIT JUICES

% ad valorem

		USA	Canada	Japan	EEC	Austria	Finland	Norway	Sweden	Switzerland	Australia	New Zealand
Coconuts, Brazil nuts, cashew nuts (ex 0801)	MFN	0	0	0;6 ⁺⁺	0;2 ⁺	0;0;2	0	0	0	(2.4)	0*	0
	GSP			0,0	0	0,0				0		
	NTM			ex HS ⁺	ex QR(Qr)							
Macadamia nuts, Areca (betel) nuts Cola (ex 0805)	MFN	(0.3-5.6)	0	0;12*	1.5;4	4	3;5	(1.3)	0	(1)	0 ⁺⁺	0
	GSP	ex 0 ⁺		10 ⁺	0;0	0	0;0	0		- ⁺		
	NTM											QR
Tropical nuts, prepared or preserved (ex 2006)	MFN	0-28	10	10-35*	14;16	10-23	0;6 ⁺	(1.1;4.6)	0	(6.8)	(5.1) 2	0-10
	GSP	ex 0 ⁺	- ⁺	ex 7.5-15 ⁺	7; 8	ex 0-14	ex 0 ⁺	0; 0		-	-; 0	0
	NTM						ex QR					QR ⁺
Tropical fruit provisionally preserved (ex 0810, ex 0811, ex 2003)	MFN	a	10	12-35	5.5-26 ^b	0;20;25	7.5-25	(5.5-17.2)	c	(7.3-15.4)	10*; 2*	0;10-25
	GSP	a	-	10-17.5	0-11 ^{b*}	15;-	ex 0	ex 0	c	ex 0 ⁺	-; 0*	0-20
	NTM	a					ex QR	QR				QR
Sugared tropical fruits, jams, pastes, etc. (ex 2004, ex 2005)	MFN	0-10	10;15	24; 20-32 ⁺	0-30 ^b	(15) -30	18; 20-45	(6-24)	0*; 5*	(3-11)	2*; 15*; 10*	(11)-45
	GSP	ex 0 ⁺⁺	; 5	16 ⁺ ; -	ex 6-11 ^{b*}	-	0;- ⁺	0	; -	ex 0 ⁺	0*; 10*; 5*	ex 3 ⁺
	NTM			ex QR ⁺⁺			ex QR ⁺	ex QR ⁺				QR ⁺
Tropical fruit, prepared or preserved other than pineapples and bananas (ex 2006)	MFN	0-(61) ⁺	0*	20-35 ⁺	0-32 ^{b*}	(10-39) ⁺	6	(7.9-28)	0*	(7.1-35)	10 ⁺⁺	5
	GSP	ex 0 ⁺		ex 15 ⁺⁺	ex 7-25 ^{b*}	ex 0-(4) ⁺	ex 0 ⁺	0		ex 0 ⁺	- ⁺	0
	NTM			QR ⁺⁺			ex QR ⁺	QR ⁺				QR
Pineapples, prepared or preserved (ex 2006)	MFN	(1.0) ⁺	0*	30-55 ⁺	22-32 ^{b*}	10(39)	22.5 ⁺	0;(12) ⁺	0	(16.6) ⁺	15*	30
	GSP	-		- ⁺	ex 10-15 ^{b*}	ex (6-14) ⁺	0	0; 0		(12.6) ⁺	- ⁺	15*
	NTM			QR ⁺⁺			QR ⁺	ex QR				QR
Pineapple juices (ex 2007)	MFN	0; 22.0	0	22.5-35	19-42 ^b	(4-52)	40	(0-62)	0	13-22	10*	20-35
	GSP	-		- ⁺	- ⁺	ex 0 ⁺	0 ⁺	ex 0		ex 10-16	5*	10-15 ⁺
	NTM			QR ⁺			QR ⁺	ex QR				QR ⁺
Other tropical juices (ex 2007)	MFN	(1.2)	0; 10	22.5-37	21-42 ^b	(4-52)	40	(6-85.5)	0-(6.6)	(13-22)	10*	20-35
	GSP	0	0	- ⁺	9-18 ^{b*}	ex 0-(3) ⁺	0	0	ex 0	ex 0	5*	10-25
	NTM			QR ⁺⁺	QR ⁺		QR ⁺	QR ⁺				QR ⁺

^a See other categories of processed tropical fruit.

^b Additional duty on sugar contents applicable to imports.

^c Highest rate applicable to corresponding fresh fruit.

6(a) and (b)

NATURAL RUBBER AND RUBBER PRODUCTS; TROPICAL WOOD AND WOOD PRODUCTS

% ad valorem

		USA	Canada	Japan	EEC	Austria	Finland	Norway	Sweden	Switzerland	Australia	New Zealand
Natural Rubber and rubber products												
<u>Raw</u> (40.01, 40.02, 40.03, 40.04)	MFN	0-6.6	0-10.2	0-3.7	0-3.8	0-5.0	0	0-7.7	0	(0.1-0.6)	0-37.5	0-15*
	GSP	0	0-8.0	0	0	0-2.5		0		0	0-20.0	0-10
	NTM											
<u>Unvulcanized</u> (40.05, 40.06)	MFN	0-5.8	0-10.2	2-4.9	2.5	6-7.0	2.9-5.0	0-7.7	0-3.8	(0.1-1.9)	0-25*	0-35
	GSP	0	0-6.5	0	0	3-3.5	0	0	0	0	0-15*	0-25
	NTM											QR
<u>Apparel and clothing accessories</u> (40.13)	MFN	3.7-14.0 ⁺	0-25.0	4.2	5.3-6.2	7.0	7	0-6.2	3.8-5.1	(0.5-3.1)	6; 35; 725	47.5-65
	GSP	-	0-16.5	0	0	3.5	0	0	0	0	0; [2]; 115	27.5-35
	NTM											QR
<u>Tyres and tubes</u> (40.11)	MFN	0-15.0	0-10.2	0-6.5	0-5.8	7.5-20	20-30	0.9-30	0-16.4	(1.4-2.3)	0-25*	5-40
	GSP	ex 0	0-6.5 ⁺	0; [0]	[0]	3.8-10	- ⁺	[0]	[0]	0	ex 0-15]	0-20
	NTM											QR
<u>Other articles of unhardened rubber</u> (40.07-40.10, 40.12 40.14)	MFN	0-16.0	0-22.5	4.2-8.5	0-10	0-9.0	2-25	0-15	0-10	(0.2-7.3)	0-25 ⁺	0-45*
	GSP	0 ⁺	0-15	0	0	0-4.5	0	0	0	0	0-15*	0-35
	NTM											QR
<u>Hardened rubber and articles</u> (40.15, 40.16)	MFN	3.4-6.5	0-10.2	0-4.9	0-3.2	0-7.0	0-7.0	0-5.1	0-3.8	(0.1-4.3)	25	0-40
	GSP	0	0-6.5 ⁺	0	0	0-3.5	0	0	0	0	15	0-30
	NTM											QR
Tropical wood and wood products												
<u>Rough or roughly squared</u> (ex 44.03, ex 44.04)	MFN	0	0	0	0	0	0	0	0	0	0	0
	GSP											
	NTM											
<u>Sawn lengthwise, sliced or peeled</u> (44.05)	MFN	0	0	0-10 ⁺	0	0	0	0	0	0	0-15	0
	GSP			ex 5 ⁺							ex 0 ⁺	
	NTM											
<u>Planned, tongued or grooved, etc.</u> (44.13)	MFN	0-3.2	0; 5.5	0; 10 ⁺	4 ⁺	(5; 6)	0; 3.8	0; 2.5	0; 2.5	(3.2; 6.5)	2; 10; 15*	10
	GSP	ex 0	0; 4	[0] ⁺	[0] ⁺	(2.5; 3)	; 0	; 0	; 0	0; 0	ex 0	0
	NTM											ex QR
<u>Veneer sheets</u> (ex 44.14)	MFN	0; 3.2-4	0	0; 2; 15	6 ⁺	12	1.4	0-5.1	1.4	(3.8; 2.4)	2; 5 ⁺	30
	GSP	-		[0] ⁺	[0] ⁺	6 ⁺	0	0	0	0; 0	0; -	20
	NTM											ex QR
<u>Plywood, block-board, etc.</u> (ex 44.15)	MFN	4-8 ⁺	4-9.2 ⁺	15-20 ⁺	10 ⁺	(7.3-18)	1.4-3.5	(1.8-7.7)	2.5-3.5	(5.4-7.4)	7.5-25 ⁺	20-35
	GSP	ex 0 ⁺	3-7	[0] ⁺	[0] ⁺	(3.7-9) ⁺	0	0	0	0	-	10-25
	NTM											QR
<u>Other wood articles</u> (44.19-44.28)	MFN	0-16.7	0-15	0-12 ⁺	2.5-7.5 ⁺	5-13	0-5.1	0-7	0-3.8	(1.2-10.6)	2-15*	0-30
	GSP	ex 0	0-10	ex 0; ex [0] ⁺	ex 0; ex [0] ⁺	2.5-6.5	0	0	0	0	ex 0-10*	0-20
	NTM											ex QR
<u>Wood furniture</u> (9401, 9403)	MFN	2.5-6.6	15	4.8-5.7 ⁺	5.6 ⁺	8-28	5.1-7	0-(6.2) ⁺	3.8	(0.2-16.2) ⁺	30 ⁺	40
	GSP	0	11 ⁺	ex 0; ex [0] ⁺	[0] ⁺	4-14	0	0	0	0	ex 20 ⁺	22.5
	NTM											

*Except those with textiles.

7. JUTE AND HARD FIBRES

LDC = Special tariff treatment for least developed countries

5702 abaca, 5703 jute and 5704 other vegetable textile fibres: m.f.n. or GSP duty-free treatment has been granted except for the following items - Austria jute roves, processed coir fibres and fibres on a support, Switzerland slivers, and USA jute slivers. (See COM.TD/W/400, page 17 for details).

		USA	CANADA	JAPAN	EEC	AUSTRIA	SWITZERLAND	AUSTRALIA	NEW ZEALAND
5706	MFN	<u>3-5</u>	<u>10.2-15</u>	8 ⁺	<u>5.3</u>	(10)	(0.4-17.8)	20	0
Jute	GSP	0 ⁺⁺	0	[4]	[0]	(6.5)	(0.1-5.5)	10 ⁺	
Yarn	LDC			- ⁺	0	(5) ⁺	0	-	
5707	MFN	0;4	<u>0,9.2-</u> <u>12.5</u>	3	0;3.8	0;(8)	(0.1-1.9)	2	0
Yarn of	GSP	;0	5-7.5	0	;[0]	;(5.2)	(0.1- 1.1)	0	
other	LDC		-		0	;(4) ⁺	0		
veg.									
fibres									
5710	MFN	0;1 ⁺	0	16	<u>7.7-</u> <u>9.3</u>	(25)	(1-23.5)	0	0 ⁺
Jute	GSP	;0		[8] ⁺⁺	[0]	(16.3) ⁺	(0.3-7.3) ⁺		
fabrics	LDC			[0] ⁺⁺	0	(12.5) ⁺	0		
	NTM				No QR ⁺				QR ⁺
5711	MFN	<u>3-4.4⁺</u>	<u>0;17.5</u>	3.7	<u>6.2</u>	<u>20</u>	(2-2.2)	0	0
Fabrics	GSP	-	;11.5	0	[0]	<u>13</u>	(1.2-1.4)		
of other	LDC	-	;0		0	<u>10⁺</u>	0		
veg.	NTM								
fibres									
ex									
5802	MFN	0;(1.4)	0	<u>10.5</u>	<u>8⁺</u>	<u>25</u>	(8.6)	0	45
Coir	GSP	;0		0 ⁺⁺	[0]	<u>16.3⁺</u>	(2.7) ⁺		27.5 ⁺
mats	LDC				0	<u>12.5⁺</u>	0		-
	NTM								QR ⁺

Finland, Norway and Sweden: MFN or GSP duty-free without NTM for all the items listed above.

JUTE AND HARD FIBRES (Continued)

% Ad Valorem

	USA	CANADA	JAPAN	EEC	AUSTRIA	FINLAND	SWITZERLAND	AUSTRALIA	NEW ZEALAND
Ex 5802 MFN	<u>3.5</u> <u>5.1</u> ⁺	<u>10.2</u>	12	<u>8.9</u> <u>14</u>	<u>25</u>	35	<u>(9)</u>	0	45
Jute GSP	0	0	[6]	[0]	<u>16.3</u> ⁺	- ⁺	<u>(5.7)</u> ⁺		27.5 ⁺
floor LDC			0	0	<u>12.5</u> ⁺	- ⁺	0		-
cover- NTM				No QR ⁺⁺					QR ⁺
ings									
Ex 5802 MFN	<u>5-8</u>	<u>0</u>	12	<u>8.9</u> <u>14</u>	<u>25</u>	35	<u>(9)</u>	0;40	45
Sisal & GSP	0	0	[6]	[0]	<u>16.3</u> ⁺	- ⁺	<u>(5.7)</u>	;30	27.5 ⁺
abacca LDC			0	0	<u>12.5</u> ⁺	- ⁺	0		-
floor NTM									QR ⁺
coverings									
5904 MFN	<u>0-7.2</u>	<u>9.2-20</u>	<u>3.7-8</u> ⁺	12	<u>22</u>		<u>(0.8-8.8)</u>	20	35;35
Twine, GSP	[ex 0] ⁺	ex 0-	[9] ⁺⁺	[0]	<u>14.3</u>	0	<u>(0.5-5.5)</u>	[0] ⁺	15;17.5
cordage LDC	- ⁺	7.5-	0 ⁺⁺	0	<u>11</u> ⁺		0	- ⁺	-; -
& ropes NTM									QR
5905 MFN	<u>6.2</u>	22.5	6	<u>9-12</u>	<u>22</u>	(20)	<u>(8.6)</u>	2	0;20
Neis of GSP	0	-	0	[0]	<u>14.3</u>	-	<u>(2.7)</u>	0	;10 ⁺
twine & LDC				0	<u>11</u> ⁺	-	0		; - ⁺
cordage NTM									
5906 MFN	<u>10</u>	22.5	8	<u>5.8</u>	<u>22</u>		<u>(2.6-6.7)</u>	30	35
Other GSP	0	-	0	[0]	<u>14.3</u>	0	<u>(1.6-6.7)</u>	[.5] ⁺	20 ⁺
articles LDC				0	<u>11</u> ⁺		0	- ⁺	- ⁺
from yarn, NTM									QR ⁺
twine,									
6203 MFN	0; <u>(2.7)</u> ⁺	<u>8</u>	(16)	<u>7.7-8.9</u>	<u>28</u>		<u>(8.1)</u>	0	15
Jute GSP	; - ⁺	0	++	[0]	<u>18.2</u> ⁺	0	<u>(5.2)</u> ⁺		5 ⁺
bags LDC	; - ⁺		0 ⁺⁺	0	<u>14</u> ⁺		0		- ⁺
NTM				No QR ⁺⁺				Standards ⁺	

Norway and Sweden: MFN or GSP duty-free without NTM for all the items listed.