

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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Sub-Committee on Trade of
Least-Developed Countries
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AD HOC CONSULTATIONS BETWEEN INDIVIDUAL LEAST-DEVELOPED COUNTRIES AND THEIR TRADING PARTNERS - BANGLADESH

Revised Submission by Bangladesh

At the end of the ad hoc consultations between Bangladesh and its trading partners it was concluded, inter alia, that the Sub-Committee would have an opportunity in the future to revert to the issues raised during the consultations. In accordance with this decision and at the request of Bangladesh, its requests for improvement in tariff and GSP treatment on particular products, for the removal of certain non-tariff measures, and for improvements in rules of origin as they affect its exports are being re-submitted in document COM.TD/LLDC/W/10/Rev.1 which brings together and updates the information contained in documents COM.TD/LLDC/W/10 and COM.TD/LLDC/W/10/Add.1.

AUSTRALIA¹

CCCN 09.10.100 Dried ginger, unground, other than as prescribed
by law

MFN: \$ 0.60/kg. less 50 per cent (n.a.)
GSP: -

CCCN 20.07 Fruit juices other than passion fruit juice, i.e.
ex 910, ex 990 concentrated pineapple juice

MFN: 10.0 per cent
GSP: 5.0 per cent

CCCN 24.01 Unmanufactured tobacco

.120 Tobacco for manufacture of cigarettes, etc.

MFN: \$ 1.42/kg. B (36.4 per cent)
GSP: \$ 1.25/kg. (32.0 per cent)

.210 Tobacco for manufacture of cigarettes that will contain
Australian crown tobacco

MFN: \$ 0.47/kg. B (10.9 per cent)
GSP: \$ 0.38/kg. (8.8 per cent)

¹The ad valorem incidence of mixed or specific duties are estimated on 1981 trade.

CCCN 42.02.400 Card cases, smoking requisites, snuff boxes

MFN: 25 per cent
GSP: 15 per cent

CCCN ex 46.03.000 Goods of rattan cane, n.e.s.

MFN: 2.0 per cent
GSP: Free

Non-tariff measure: marking requirements

CCCN 49.11.900 Other printed goods, pictures, photographs and the like

MFN: 25 per cent
GSP: -

CCCN 57.06.000 Yarn of jute

MFN: 20 per cent
GSP: 10 per cent

CCCN 59.04.900 Other twine, cordage, ropes and cables

MFN: 20 per cent
GSP: -

CCCN 59.06.000 Other articles made from yarn, twine, cordage, rope or cables, excluding textile fabrics and articles

MFN: 30 per cent
GSP: -

CCCN 62.02.990 Bed linen, table linen and other furnishing articles

MFN: 25 per cent
GSP: 20 per cent

CCCN 62.03 Jute bags and sacks

Non-tariff measure: import restrictions

CCCN 61.01-61.04 Ready-made garments

MFN wide range of duties
GSP wide range of duties

CCCN ex 64.02 Leather footwear over \$ 27.5/pair

MFN: 40 per cent and \$ 15/pair (n.a.)
GSP: Free or 30 per cent and \$ 15/pair (n.a.)

CCCN 71.12.900 Articles of jewellery of rolled gold and under
9 carat other than catches, clasps and points
for brooches

MFN: 25 per cent (from 20 December 1984)
GSP: 15 per cent

Other Non-tariff Measures

1. Centrally co-ordinated procurement wool pack pool operates in close liaison with wool traders. The pool allocates quotas between jute wool pack and synthetic wool packs. The jute share is 15 per cent. Exporters are not receiving remunerative prices for this reason.
2. Specifications and standards for bags prescribed by the wool corporation place jute at a disadvantageous position in comparison with synthetics.
3. Substantial transformation criteria in its rules of origin for the GSP should be relaxed for the least-developed countries.

AUSTRIA¹

CCCN 24.01 Unmanufactured tobacco

MFN: S 400/100 kg. B, S 750/100 kg. B (12.9 per cent, 14.8 per cent)
GSP: -

Non-tariff measure: State trading

CCCN 57.06 A Yarn of jute

MFN: 10 per cent but not less than S 120/100 kg. B (10 per cent)
LDC: 5 per cent but not less than S 60/100 kg. (5 per cent);
(6.1 per cent minimum S 67.50/100 kg. in 1984)

CCCN 57.10 Woven fabrics of jute

MFN: 25 per cent but not less than S 300/100 kg. B (25 per cent)
LDC: 12.5 per cent but not less than S 150/100 kg. (12.5 per cent);
(13.0 per cent minimum S 157.50/100 kg. in 1984)

¹ The ad valorem incidence of mixed or specific rates are estimated on 1980 trade.

CCCN 58.02 B2 Other carpets other than of silk and cotton
(including of jute)

MFN: 25 per cent B
LDC: 12.5 per cent (13 per cent in 1984)

CCCN 59.05 Nets and netting of yarn, twine, cordage or rope

MFN: 22 per cent B
LDC: 11 per cent (11.5 per cent in 1984)

CCCN 59.06 Other articles made from yarn, twine, etc.
(including of jute)

MFN: 22 per cent B
LDC: 11 per cent (11.5 per cent in 1984)

CCCN 60.03 Stockings, under stockings, socks, sockettes and
the like, knitted or crocheted, not elastic
non-rubberized

of cotton:	of wool:	of synthetic fibres:
MFN: 26 per cent B LDC: 13 per cent	MFN: 29 per cent B LDC: 14.5 per cent	MFN: 29 per cent B LDC: 14.5 per cent

CCCN 60.04 Undergarments knitted or crocheted not elastic
non-rubberized

MFN: 28.0 per cent B
LDC: 14 per cent

CCCN 61.01 Men's and boys' outergarments

D of cotton

MFN: duty rate of the fabrics plus 5 per cent, minimum S 8,400/100 kg.
(47.3 per cent)
LDC: 50 per cent of duty rate of the fabrics plus 2.5 per cent, minimum
S 4,200/100 kg. (23.7 per cent)

CCCN 61.02 Women's, girls' and infants' outergarments

B of wool

MFN: 28 per cent, minimum S 15,000/100 kg. (35.9 per cent)
LDC: 14 per cent, minimum S 7,500/100 kg. (18.0 per cent)

C2 of continuous regenerated fibre

MFN: duty rate of fabrics plus 5 per cent, minimum S 16,500/100 kg.
(38.4 per cent)
LDC: 50 per cent of duty rate of fabrics plus 2.5 per cent, minimum
S 8,250/100 kg. (19.2 per cent)

D of cotton

MFN: duty rate of fabrics plus 5 per cent, minimum S 8,400/100 kg.
(31.3 per cent)
GSP, LDC: -

CCCN 61.03 Men's and boys' undergarments

B3 of manmade fibres (discontinuous)

MFN: duty of fabrics plus 5 per cent (37.0 per cent)
LDC: 50 per cent of duty of the fabrics plus 2.5 per cent (18.5 per cent)

C of cotton

MFN: duty rate of fabrics plus 5 per cent, minimum S 8,400/100 kg.
(31.2 per cent)
LDC: -

CCCN 61.04 Women's, girls' and infants' undergarments

B of cotton

MFN: duty rate of fabrics plus 5 per cent, minimum S 8,400/100 kg.
(51.2 per cent)
LDC: 50 per cent of duty rate of fabrics plus 2.5 per cent, minimum
S 4,200/100 kg. (25.6 per cent)

CCCN 61.10 Gloves, mittens, mitts, stockings, socks and
sockettes not being knitted or crocheted goods

MFN: 25.0 per cent B
LDC: 12.5 per cent (13.4 per cent in 1984)

CCCN 62.02 Bed linen, table linen, toilet linen, etc.

MFN: 30 per cent B
LDC: 15 per cent

CCCN 62.03 Sacks and bags used for packing goods

MFN: 28 per cent B
LDC: 14 per cent (14.7 per cent in 1984)

Non-tariff Measures - general comment

1. Rules of origin for the GSP must be made more flexible and simple.

EUROPEAN COMMUNITIES¹

CCCN 09.02 Tea

Non-tariff measure: internal tax on tea in bulk:

Denmark - 31 per cent
Germany - 55 per cent

- internal tax on tea in packages:

Denmark - 14 per cent
Germany - 32 per cent

CCCN 20.07 B11 Pineapple juice containing added sugar
a) 4) aa)

MFN: 19 per cent plus 2 per cent ads B
GSP: 17 per cent plus L
LDC: L

CCCN 22.08B Ethyl alcohol or neutral spirits, undenatured,
of alcoholic strength of 80 per cent volume,
or higher

MFN: ECU 30 per hl (85.5 per cent)
GSP: -

Non-tariff measure: ST (FRA, DEU), DL (DNK)

CCCN 24.01 Unmanufactured tobacco

	<u>Product description</u>	<u>M.f.n. duties</u>
A(1)	Virginia type, flue cured (*)	23 per cent with a minimum of ECU 28 and a maximum of ECU 30 per 100 kg. (n.a.)
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 per cent with a minimum of ECU 28 and a maximum of ECU 70 per 100 kg. (n.a.)
B(2)	Other tobacco	
		<u>GSP rates</u>
A(1)	Virginia type, flue cured,	7 per cent with a minimum of 13 ECU and a maximum of 45 ECU per 100 kg., within an annual tariff quota of 61,200 tonnes (1981-1984) (n.a.)
B(1)	Virginia type, not flue cured	

¹ The ad valorem incidence of specific or mixed duties is estimated on 1982 trade.

A(2)	Tobacco other than Virginia	7 per cent with a minimum
B(2)	type	of 33 ECU and a maximum
		of 45 ECU per 100 kg.,
		within an annual
		Community ceiling of
		2,550 tonnes (1981-1984)
		(n.a.)

Non-tariff measure: State trading (France)

(* Entry under this subheading is subject to conditions to be determined by the competent authorities.

CCCN 41.02 Bovine cattle leather

Non-tariff measure: discretionary licensing (France)

CCCN 41.03 Lamb and sheepskin leather

Non-tariff measure: discretionary licensing (France)

EEC 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.

Non-tariff Measures - general comment

(a) Need for more flexible rules of origin especially with regard to the use of imported textile fabrics in the manufacture of garments.

FINLAND¹

CCCN ex 20.07 C Concentrated pineapple juice

Non-tariff measure: global quota, NTX ex

CCCN 58.02 Jute carpets

MFN: 35 per cent, minimum FIM 2.03/kg. B (35 per cent)
GSP: -

CCCN 60.03 Stockings, under stockings, socks, ankle sock
and the like, knitted or crocheted not elastic
non-rubberized

MFN: 32 per cent, minimum from FIM 5.24/kg. to FIM 19.65/kg. B;
10 per cent
GSP: -

¹ The ad valorem incidence of the specific or mixed rates are estimated on 1981 trade.

CCCN 60.04 Undergarments, knitted or crocheted, not elastic
not-rubberized

MFN: various
GSP: -

CCCN 61.01 Men's and boys' outer garments

MFN: 38 per cent B (35 per cent in 1984)
GSP: -

CCCN 61.02 Women's, girls' and infants' outer garments

MFN: 38 per cent B (35 per cent in 1984)
GSP: -

CCCN 61.03 Men's and boys' outer garments, including collars,
shirt fronts and cuffs

MFN: 40 per cent (35 per cent minimum FIM 4.91/kg. in 1984)
GSP: -

CCCN 61.04 Women's, girls' and infants' undergarments

MFN: 40 per cent minimum FIM 13.10/kg. (n.a.); (35 per cent minimum
FIM 13.10/kg. in 1984)
GSP: -

CCCN 62.02 Bedlinen, table linen, toilet linen, kitchen
linen, curtains and other furnishing articles

MFN: 35 per cent minimum FIM 5.63/kg. B (n.a.)
GSP: -

CCCN 64.02 Footwear with outer soles of leather or
composition leather

MFN: various
GSP: -

JAPAN¹

CCCN ex 03.03 Shrimps, prawns and lobsters, fresh, chilled or
frozen

MFN: 3 per cent B
GSP: -

Non-tariff measure: PC ex

¹The ad valorem incidence of mixed or specific duties is estimated on 1982 trade.

CCCN 15.15.200 Beeswax

MFN: 15 per cent
GSP: 7.5 per cent

CCCN 20.07.114 Pineapple juice containing not more than 10 per cent by weight of sucrose, containing added sugar

MFN: 27.0 per cent B
GSP: -

Non-tariff measure: DL, PR, NTX ex, PC ex

.124 Pineapple juice containg added sugar, n.e.s.

MFN: 35 per cent or ¥ 27/kg. WIG (35 per cent)
GSP: -

Non-tariff measure: DL, PR, NTX ex, PC ex

.136 Pineapple juice containing not over 10 per cent by weight of natural sucrose but not containing added sugar

MFN: 22.5 per cent B
GSP: -

Non-tariff measure: PR, NTX ex, PC ex

.144 Pineapple juice not containing added sugar, n.e.s.

MFN: 30 per cent
GSP: -

Non-tariff measure: PR, NTX ex, PC ex

CCCN 22.08.100 Ethyl alcohol - undenatured, of strength of 90 degrees or higher

MFN: 40.0 per cent (temporary rate)
GSP: -

Non-tariff measure: State trading, NTX ex

CCCN 41.02 Bovine cattle leather

Non-tariff measure: ex global quota

CCCN 41.03 Lamb and sheepskin leather

Non-tariff measure: ex global quota

CCCN 41.04 Goat and kidskin leather

Non-tariff measure: ex global quota

CCCN 57.06 Jute yarn

MFN: 10 per cent B (8 per cent temporary rate)
GSP: 4 per cent

CCCN 57.10 Woven fabrics of jute

MFN: 20 per cent B (16 per cent temporary rate)
GSP: 8 per cent (under quantitative ceiling)
LDC: Free (under quantitative ceiling)

Non-tariff Measures - general comment

1. Frequent specification changes and complex administrative procedures in the ordering of jute bags create problems for manufacturers and hamper planning of production. The order for the import of jute is generally made on behalf of the Japan Food Agency through its jute mills, which in turn engage their trading houses. Direct supervision is made at the manufacturing point to avoid health hazards.

NEW ZEALAND¹

CCCN 03.03.022 Crustaceans and molluscs, raw, fresh, chilled or frozen packed for retail sale

MFN: \$ 7.50/kg. (n.a.)
GSP: Free

Non-tariff measure: restriction, SN, LR, MSR, PR

.049 Crustaceans, in shell simply boiled in water

MFN: 25.0 per cent B
GSP: 15 per cent

Non-tariff measure: restriction

CCCN 09.02 Tea in packings of less than 2 kg.

Non-tariff measure: ex global quota, LR, MSR, PR

CCCN 15.11 Glycerine

Non-tariff measure: global quota, automatic licensing

¹The ad valorem incidence of specific or mixed rates are estimated on 1982 trade.

CCCN 15.15

Beeswax

Non-tariff measure: global quota, SN ex

CCCN 20.07.109

Pineapple juice containing added sugar (in bulk containers)

MFN: 37.5 per cent B (25 per cent in 1984)

GSP: 10 per cent

Non-tariff measure: global quota, automatic licensing

.145

In other containers than bulk

MFN: 47.5 per cent B (35 per cent in 1984)

GSP: 15 per cent

Non-tariff measure: automatic licensing, LR, MSR, PR

ex .121

Pineapple juice not containing added sugar (in bulk)

MFN: 20 per cent

GSP: 10 per cent

Non-tariff measure: global quota, automatic licensing

.161

In other containers

MFN: 47.5 per cent B (under by-law), 25 per cent B; (25 per cent in 1984)

GSP: 15 per cent

Non-tariff measure: automatic licensing, LR, MSR, PR

CCCN 24.01

Unmanufactured tobacco

For the manufacture of cigarettes in a licensed manufacturing warehouse;

MFN: \$ 70/100 kg. B (\$ 40/kg., 25 per cent in 1984)

GSP: -

for other purposes

MFN: \$ 73.48/100 kg. (17.9 per cent average)

GSP: -

Non-tariff measure: PSN

CCCN 46.03

Basketwork, wickerwork and other articles of plaiting material

MFN: 30 per cent (partly bound)

GSP: 15 per cent

Non-tariff measure: ex global quota

CCCN 58.01 Knotted carpets, carpetings and rugs

MFN: 45 per cent
GSP: 27.5 or 25 per cent

Non-tariff measure: global quota

CCCN 58.02.018-028 Other carpets, carpeting and rugs than of wool or fine animal hair

MFN: 45.0 per cent
GSP: 27.5 per cent

Non-tariff measure: global quota

CCCN 59.05 ex 007 Net shopping and carrying bags made of twine, cordage or rope

MFN: 20 per cent
GSP: 10 per cent

CCCN ex 59.06 Other articles made from yarn, twine, cordage, rope or cables (excluding textile fabrics)

MFN: 35 per cent
GSP: 20 per cent

Non-tariff measure: discretionary licensing

CCCN 62.03 Sacks, bags for packing, of jute and other textile bast fibres (excluding as approved by Minister)

MFN: 15 per cent
GSP: 5 per cent

CCCN 62.04.029 Camping goods other than pneumatic mattresses, pillows and cushions

MFN: 35 per cent
GSP: 20 per cent

Non-tariff measure: global quota

CCCN 64.02 Footwear with uppers of leather

MFN: various
GSP: -

Non-tariff measure: global quota

Non-tariff Measures - general comments

1. The rules of origin should be simplified and made more flexible for the use of least-developed countries.

NORWAY

CCCN 50.05 Rajshahi silk

Non-tariff measure: voluntary export restraint

CCCN 60.05 Outergarments and other articles, knitted or crocheted, not elastic nor rubberized

Non-tariff measure: licensing

CCCN 61.01 Men's and boys' outergarments

Non-tariff measure: licensing

CCCN 61.02 Women's, girls' and infants' outergarments

Non-tariff measure: licensing

CCCN 61.04 Women's, girls' and infants' undergarments other than nightwear

Non-tariff measure: licensing

SWEDEN

CCCN 03.03.301 Shrimps and prawns in shells, boiled, frozen

Non-tariff measure: licensing, SN ex, OFMC ex (minimum SICC)

CCCN 22.08 Ethyl alcohol in denatured form - of a strength of 80 per cent or more

MFN: 6 per cent B

GSP: -

Non-tariff measure: State trading, NTX ex

CCCN 60.03 Stockings, under stockings, socks, ankle socks, sockettes and the like, knitted or crocheted, etc.

MFN: 13-25 per cent (partly bound)

GSP: -

CCCN 60.04 Undergarments, knitted or crocheted not elastic nor rubberized

MFN: 10-17 per cent (partly bound)

GSP: -

CCCN 61.01 Men's and boys' outer garments

MFN: 13-17 per cent B
GSP: -

CCCN 61.02.505 Women's and girls' bluses of cotton, not knitted or crocheted

MFN: 14 per cent B
GSP: -

CCCN 61.03.105 Men's and boys' shirts of cotton, not knitted or crocheted

MFN: 15 per cent
GSP: -

CCCN 61.03 Men's and boys' undergarments

MFN: 13-17 per cent B
GSP: -

CCCN 61.04 Women's, girls' and infants' undergarments

MFN: 13-17 per cent B
GSP: -

CCCN 62.02 Bed linen of cotton, table linen of other textile materials, n.e.s., curtains and other furnishing articles of other textile materials, n.e.s.
110/299/799

MFN: 14 per cent
GSP: -

CCCN 64.02 Footwear with outer soles of leather or composition leather

MFN: 14-20 per cent B (3.5 per cent; 14 per cent in 1984)
GSP: -

CCCN 62.02 Bed linen of cotton, table linen, kitchen linen, etc.

MFN: 12-20 per cent
GSP: -

UNITED STATES¹

TSUS 12163	<u>Leather n.e.s., not fancy</u>
MFN: 5 per cent B	
GSP: -	
TSUS 16546	<u>Concentrated pineapple juice</u>
MFN: 5c/gallon B	
GSP: -	
TSUS 30530	<u>Yarns and roving of plied jute measuring 720 yards or over</u>
MFN: 5 per cent B	
GSP: Free except for Bangladesh	
TSUS 32000	<u>Woven cotton fabrics, not fancy, figured, bleached or coloured, of numbers 01-09</u>
MFN: 5.1-6.1 per cent	
GSP: -	
TSUS 32200	<u>Woven cotton fabrics, coloured, not fancy or figured of number 01-09</u>
MFN: 7.5-8.5 per cent B	
GSP: -	
TSUS 33595	<u>Other fabrics, n.e.s. woven, weighing over 4 ozs. per square yard</u>
MFN: 3 per cent B	
GSP: -	
TSUS 36015	<u>Floor coverings, pile hand inserted, over 66 2/3 cents per square foot</u>
MFN: 5.1 per cent B	
GSP: -	
TSUS 36618	<u>Towels of cotton, pile or tufted construction, not over 45 cents each, not ornamented</u>
MFN: 10.5 per cent B	
GSP: -	

¹The ad valorem incidence of mixed or specific rates is estimated on 1981 trade.

TSUS 36624 Towels of cotton, pile or tufted construction over 45 cents each valued over \$1.45 per lb., not ornamented

MFN: 10.5 per cent B
GSP: -

TSUS 38027 Men's and boys' shirts of cotton, not knitted
(37954, 37955)

MFN: 8.4-21 per cent B
GSP: -

TSUS 38233 Women's, girls', etc. wearing apparel of cotton not knitted or ornamented
(38345-38350)

MFN: 6.5-16.5 per cent B
GSP: -

TSUS 38278 Women's, girls', etc. wearing apparel of manmade fibres, knitted, not ornamented
(38380-38386)

MFN: 17 per cent - 13c per lb. plus 32.5 per cent B (25.7 per cent, average)

TSUS 38550 Bags, sacks, etc. of vegetable fibres, except cotton, bleached, coloured, non-inflammable

MFN: 0.1c per lb. plus 2.5 per cent B (n.a.)
GSP: -

TSUS 38604 Cotton lace or net articles and other cotton articles, ornamented, n.s.p.f.

MFN: 16 per cent B
GSP: -

TSUS 53329-53379 Ceramics of earthenware or fine bone china for household use

MFN: 4.5 per cent B
GSP: -

TSUS 65038-65055 Stainless steel cutlery

MFN: various mixed rates (n.a.)
GSP: -

TSUS 70005-700045 Footwear with uppers of leather

MFN: Free-20 per cent (partly bound)
GSP: -

TSUS 70618 Luggage, handbags and flat goods of unspun
fibrous vegetable materials, n.e.s.

MFN: 5.3 per cent B
GSP: -

Non-Tariff Measures - general comments on GSP rules of origin

1. The minimum percentage of value added has been increased unilaterally from 35 per cent to 50 per cent.
2. Competitive need criteria should be dispensed with in the case of exports of least-developed countries.

Symbols used for non-tariff measures

NTX	Internal taxes
PC	Production control
PSN	Phytosanitary regulation
SN	Sanitary regulation
LR	Labelling regulation
PR	Packaging regulation
MSR	Marketing standard or regulation
OFMC	Other forms of import controls and regulations
DL	Discretionary licensing
ex	part of item