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Inventory of Variable Levies and Other Special Charges on Imports

Addendum

AUSTRIA¹

The Austrian variable levies are imposed under five different Laws:

In the case of goods subject to conventional duties bound under GATT, the compensatory levy must not exceed the amount of the customs duty resulting from the bound rate.

1. Sugar Law (Federal Law Gazette No. 217/1967 as amended by Federal Law Gazette No. 462/71)

Goods listed in the annex under 1 are subject to a compensatory levy, which is collected in lieu of tariff duties.

Levy collections under the Sugar Law totalled S 216,000 in 1973.

The level of the levy or skimming charge is calculated by taking the difference between threshold and gate price. Levies are fixed separately for raw sugar (with a polarization of 97.5 per cent and less), for white sugar (with a polarization of more than 97.5 per cent) and for molasses. The level of the levy on sugar beets amounts to 12 per cent of the level of the levy on white sugar. The levy on all other goods covered by the law corresponds to that on white sugar. The level of levies is changed when the difference between the prices determining their level varies by more than 5 per cent.

¹The preceding notification by Austria (1968 figures) was published in document COM.AG/W/68/Add.3, pages 3-12.

2. Starch Law (Federal Law Gazette No. 218/1967 as amended by Federal Law Gazette No. 150/1969 and Federal Law Gazette No. 463/1971)

Goods listed in section 1(2)lit.a-d, quoted under symbol "2a" in the annex, are subject to a compensatory levy which is collected in lieu of tariff duties. The levy on potato starch is used as a basis for the calculation of the levies on the other starch products falling under this heading. The level of the levy for potato starch is calculated by taking the difference between the threshold price and gate price; it is changed when the price difference determining it varies by more than 5 per cent.

Goods listed in section 1(3) of the same law, quoted under "2b" in the annex, are subject both to a fixed protective element, amounting to 20 per cent of the gate price, and a variable compensatory levy which is calculated in the same way as for the above-mentioned products, and the amount of which depends on the quantity of starch contained in the products concerned.

The level of the levy is changed when the price difference determining it varies by more than 15 per cent.

Levy collections under the Starch Law totalled S 4,888,000 in 1973.

3. Equalization Levy Law (Federal Law Gazette No. 219/1967 as amended by Federal Law Gazette No. 359/1972)

Goods listed in the annex under 3 are covered by the Law. The compensatory levy is collected in lieu of tariff duties.

Levy collections amounted to S 101,676,000 in 1973.¹

The levy consists of a fixed protective element and a variable amount. The variable amount is changed whenever the prices determining it vary to such an extent that it would increase or decrease by more than 15 per cent.

The fixed amounts consist of ad valorem charges quoted in Federal Law Gazette No. 359, Art.I,lit.4 amending section 2 of the basic law No. 219/1967.

¹The Austrian authorities have stated that it is not possible to calculate the percentage of import levies for all goods covered by the equalization levy-act, as the pattern of import statistics deviates from the main group of commodities.

The variable amount is calculated by taking the difference between the domestic or threshold price and the external or gate price of the quantities of sugar (saccharine, dextrose, glucose), molasses, cereals, cereal groats and flours, as well as starch, milk and milk products contained in the goods concerned. The respective percentage of milk and milk products is converted into terms of milk powder. The calculation of the variable amount for primary materials generally used is based on average receipts. Since the amendment Federal Law Gazette No. 359/1972 the variable amounts are calculated on the first of February, March, August and November of each year; the results are published by decree.

4. Marketing Law 1967 (Federal Gazette No. 36/1968 as amended by Federal Law Gazette No. 452/1969, 411/1970, 492/1971, 224/1972 and 455/1972)

The Marketing Law of 1958 consolidated three Laws of 1950 relating to the three main agricultural sectors - dairy products, cereals and meat. The law at present in force is the Marketing Law of No. 36/1968 as amended. The basic levy system applied under this Law, has, therefore, remained practically unchanged since 1950. The aims of the levy system under the Marketing Law are to provide an adequate income for producers, to equalize prices throughout the country and to take into account the interest of the consumer. It must be stressed that import prices are only brought into line with domestic prices by decision of the competent Board and have not to bear any additional protective charge.

For Marketing Law goods the levy is, in practice, collected in lieu of customs duty. The amount of the levy is calculated by taking the difference between the gate price and the representative or fixed (as in the case of bread cereals) domestic wholesale price.

In the case of cereals the gate price is determined generally by the cheapest offer of the importers entering into competition on the basis of public tenders.

The Austrian authorities have noted that there are no official statistics available for the requested calculation; all figures submitted represent only estimates and are not supposed to be very meaningful.

The products subject to market regulation are listed in the annex under "4".

The following comments were made:

As regards dairying it was stated that only position 04.04 Cheese and Curd (from cow's milk) showed considerable imports, disregarding drawback trade. Under this position the Dairy Products Board charged for a total of

2,444,419.27 kgs. of imports compensatory levies of S 14,412,435.07 in 1973. This results in an average incidence of S 5.90 per kg. A breakdown of the import levies according to the individual types of cheese is not possible for technical reasons.

Trade of cereals

(i) Oats and maize for feeding:

In the field of fodder grains only 17,000 tons of oats with a calculated gross import levy of 12.8 per cent and 40,000 tons of maize with an average gross levy of 17.8 per cent were licensed by the Board in 1973. The gross import levy does not take account of the freight compensations granted by decree of the Federal Ministry of Agriculture and Forestry.

(ii) Durum wheat:

In the field of bread grains, 2,517 tons of durum wheat with an import levy of some 5.3 per cent were admitted in 1973.

In animal husbandry import price adjustments are individually fixed by decree of the Livestock Trade Board. The compensatory levies on imports of the most important commodities were:

live horses	0.05	S/kg.
live cattle	0	
calves with skin	0	
live pigs	0	
pig halves	0	
belly pork	0	
heads of pigs	1.0	S/kg.
beef	0	
veal	0	
horseflesh	0.20	S/kg.
viscera of pigs +		
viscera of cattle +		
viscera of calves +		
salame	40%	
meat preserves	30%	
meat extract	0	

In 1973 the total revenues in this sector amounted to S 26,506,851.21.

In 1969 another regulation concerning equalization levies came into force. The products subject to these levies are listed below under 5.

An import equalization levy of a total of S 95 million was charged in 1973. Detailed data are the following (estimates):

		S million
I.	live poultry . 500,000 heads	1.00
II.	dead poultry and parts 13,000 tons	50.2
III.	eggs 15,500 tons	38.3
IV.	egg products 1,700 tons	5.5

LIST OF PRODUCTS SUBJECT TO COMPENSATORY
LEVIES ACCORDING TO THE MARKETING LAW
AND SPECIAL LAWS

<u>Law</u>	<u>Symbol used</u>
Sugar Law	1
Starch Law	
- Variable levy	2 a
- Variable levy + fixed amount	2 b
Equalization Levy Law	3
Marketing Law	4
Equalization Levy Law for poultry and eggs	5

Tariff item	Products subject to levy	Levy type
	Description	
ex 01.01 A	Live horses, for slaughter	4
ex 01.02	Live animals of the bovine species, for slaughter	4
ex 01.03	Live swine, for slaughter	4
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls	5
ex 02.01	Meat and edible offals of the animals falling within heading No. 01.01 A, 01.02 and 01.03, fresh, chilled or frozen	4
02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen	5
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine	5
02.05 A	Pig fat free of lean meat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	4
02.05 B	Poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	5

Tariff item	Products subject to levy	Levy type
	Description	
ex 02.06	Meat and edible meat offals of the animals falling within heading No. 01.01 A, 01.02 and 01.03, salted, in brine, dried or smoked	4
ex 04.01	Milk from cows and cream from cows' milk, fresh, not concentrated or sweetened	4
ex 04.02	Milk from cows and cream from cows' milk, preserved, concentrated or sweetened	4
ex 04.03	Butter, from cows' milk	4
ex 04.04	Cheese and curd, from cows' milk	4
04.05 A	Hens' eggs	5
ex 04.05 C	Whole eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not, except whole eggs and egg yolks, dried, intended for the manufacture of egg-based macaroni, spaghetti and similar products, under certificate of authorized use according to note 3 to heading No. 04.05 of the Austrian Customs Tariff	5
ex 07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced	2a
10.01	Wheat and meslin (mixed wheat and rye)	4
10.02	Rye	4
10.03 A	Fodder barley	4
10.04 A	Fodder oats	4
10.05 A	Fodder maize	4
10.05 B	Maize for grinding	4
ex 10.07	Millet	4
ex 11.01	Wheat, meslin, rye or maize flour	4

Tariff item	Products subject to levy	Levy type
	Description	
ex 11.02 B	Groats, meal, other worked grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared), germs, whole, rolled, flaked or ground, of wheat, meslin, rye or maize; barley, oats and millet, flakes	4
11.05	Flour, meal and flakes of potato	2a
11.06	Flour and meal of sago of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06	2a
11.07	Malt, roasted or not	3
ex 11.08	Starches	2a
12.04 A	Sugar beet, whole or sliced	1
ex 13.03 C	Pectic substances, pectinates and pectates, containing more than 90 per cent by weight of added sugar, evaluated as invert sugar	3
15.01 A	Lard and other pig fat	4
15.02 A	"Premier jus" and edible tallow	4
16.01	Sausages and the like, of meat, meat offal or animal blood	4
ex 16.02	Other prepared or preserved meat or meat offal of the animals falling within heading No. 01.01 A, 01.02 and 01.03	4
17.01	Beet sugar and cane sugar, solid	1
17.02 A	Glucose (dextrose) with a purity of at least 98 per cent	2b
B	Other glucose, glucose syrup and maltodextrins	2b
ex C	Fructose (laevulose)	3
E	Artificial honey, whether or not mixed with natural honey	1
F	Caramel	1

Tariff item	Products subject to levy	Levy type
	Description	
17.02 G	Invert sugar	1
H	Other sugars and syrups (except maltose and lactose)	1
17.03	Molasses, whether or not decolourized	1
17.04	Sugar confectionery, not containing cocoa	3
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	1
18.06	Chocolate and other food preparations containing cocoa	3
19.01	Malt extract	3
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 per cent by weight of cocoa	3
19.03	Macaroni, spaghetti and similar products	3
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	2b
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn-flakes and similar products)	3
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	3
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit	3
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	3
ex 20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, containing added sugar	3

Tariff item	Products subject to levy	Levy type
	Description	
20.07 B4b	Juices of fruits falling within heading No. 08.02 A, B and C, unfermented and not containing spirit, containing 25 per cent or more by weight of added sugar, evaluated as invert sugar	3
ex 21.01	Roasted coffee substitutes, extracts, essences and concentrates thereof; except roasted chicory, not mixed with other ingredients, extracts, essences and concentrates thereof	3
ex 21.05	Homogenized preparations, ready for consumption, containing meat or meat offal, with a dry substance of more than 10 per cent, unless the importer produces at the time of customs clearance a certificate from the Federal Ministry for Agriculture and Forestry attesting that these ingredients stem only from animals falling within heading No. 01.04 to 01.06	4
ex 21.07 A	Food preparations not elsewhere specified or included, with a basis of milk, except ice-creams and such products as are quoted in the following item ex 21.07 A, B and D	4
ex 21.07 A ¹ , B and D	Cereals in grain or ear form, pre-cooked or otherwise prepared; ravioli, macaroni, spaghetti and similar products; ice-creams and other edible ices; prepared yoghurt; prepared milkpowder for use as infants' food or for dietetic or culinary purposes; other food preparations containing 1.5 per cent or more by weight of milk fats or containing 5 per cent or more by weight of sugar, evaluated as invert sugar, or containing 5 per cent or more by weight of starch	3 (4)
ex 22.02 ¹	Lemonade, flavoured spa waters and flavoured aerated waters and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07; containing milk, milk fats or sugar	3 (4)

Tariff item	Products subject to levy	Levy type
	Description	
22.03	Beer made from malt	3
ex 23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals except "Schälkleie" ²	4
ex 23.07	Sweetened forage and other preparations of a kind used in animal feeding, containing 40 per cent or more by weight of sugar, evaluated as invert sugar, or containing 40 per cent or more by weight of starch or containing 2 per cent or more by weight of lactose	3
29.43 A	Laevulose (fructose)	3
35.01 ¹	Casein, caseinates and other casein derivatives; casein glues	3 (4)
38.19 C1	Foundry core binders based on starch and dextrin	2b
39.06 C2b	Starch ethers and esters, water soluble	2b

¹For the items ex 21.07 A, ex 22.02 and 35.01 A, which are subject to a compensatory levy according to the Equalization Levy Law, the Dairy Products Board charges an additional import levy according to the Marketing Law, if and in as much as the interior charges on the same or similar products originating in Austria (contributions for price equalization and marketing promotion) exceed the (fixed) protective element of the equalization levy (Law Gazette No. 455/1972, Art. II, lit. 2), amending Section 17 (10) of the Marketing Law as amended by Federal Law Gazette No. 492/1971).

²Bran of inferior quality (residue) derived from the processing of coarse grains.