

GENERAL AGREEMENT ON
TARIFFS AND TRADE

RESTRICTED

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Special Distribution

Multilateral Trade Negotiations

GROUP 3(e) - BASIC DOCUMENTATION

Inventory of Various Non-Tariff Barriers

Addendum

SWITZERLAND

Miscellaneous Charges and Taxes

Product: (BTN)	Country or group maintaining measure:	Countries indicating an interest:
Rice (10.06)	Switzerland	Pakistan

(a) Description:

Various charges

(b) Comments by other countries:

Besides the customs duty, a statistical fee of 3 per cent is levied on all rice imports into Switzerland. The voluntary contribution fee to the fund for general rice publicity (RISO), to which almost all Swiss rice importers contribute, amounts to Sw F 1.0 per 100 kgs. of milled rice equivalents.

Compulsory warehousing: Civil defence regulations in Switzerland oblige every company which applies for import licences for rice, to keep proportionate stocks of rice at the Government's disposal. These compulsory stocks cover the equivalent of eight months of each company's total annual turnover in rice which means actual provisions for about eighteen months in case of emergency. For this purpose, the Government charges Sw F 12.0 per 100 kgs. rice imported (milled rice equivalents). The proportion of stocks is assessed in terms of three years, according to actual turnover and market share for each rice dealer at the time.

(c) Comments by country maintaining the measures:

Product: (BTN)	Country or group maintaining measure:	Countries indicating an interest:
Vetch for animal consumption (12.03)	Switzerland	United States

(a) Description:

Supplementary charge (phytosanitary regulation)

(b) Comments by other countries:

(c) Comments by country maintaining the measures:

The phytosanitary regulation assumes that a tax is charged on all imports of products of any origin, in order to cover services rendered. Products which may possibly carry a contamination are in fact subject to a phytosanitary inspection.

Product: (BTN)	Country or group maintaining measure:	Countries indicating an interest:
Spirits (22.08, 22.09)	Switzerland	European Communities

(a) Description:

Monopoly duty applied in a non-uniform manner; the rates applied to home products are lower than those applied to products from other countries. Different rates are moreover provided for different products (bitters, cognac, whisky).

The rate of the ordinary monopoly duty is now Sw F 1,400 per gross metric quintal. A higher rate of Sw F 2,000 is charged on a number of products (whisky, gin, vodka, rum and other spirits made from grains, potatoes, molasses or sugar, also brandy, including cognac and armagnac). Compared with these duties, customs duties are negligible (Sw F 50-80 per quintal for bottles, and Sw F 0.40-0.80 per degree/quintal for barrels).

Importation in bottle: A special monopoly duty is applied to gin, whisky and aquavit, also to some other liqueurs irrespective of source. For whisky the rate is Sw F 31. For gin and aquavit it is Sw F 25.50 and for some liqueurs Sw F 18. The amount of tax payable on these products by degree of alcohol is, however, the same when they are imported in the barrel and not blended.

(b) Comments by other countries:

European Communities: This discrimination is not warranted by the nature of the products and is aggravated by the different stages at which duty is charged on home products and on imported products. The EC representative pointed out that the different rates of duty applied to the various products imported in bottle did not appear invariably to depend upon whether or not production was authorized in Switzerland (duty is higher, for example, for cognac than for whisky).

(c) Comments by country maintaining the measures:

The Swiss Constitution provides for measures against alcoholism; these are applied in a different manner for home products and imported products.

Thus the production of certain spirits is prohibited in Switzerland (spirits made from grains, sugar and potatoes, for example), but these beverages can be imported without restriction.

Product: (BTN)	Country or group maintaining measure:	Countries indicating an interest:
Spirits (22.08, 22.09) (cont'd)	Switzerland	European Communities

(c) Comments by country maintaining the measures: (cont'd)

In the case of other spirits, Swiss production is restricted either by reduction of raw material availabilities, or by control of the raw materials' utilization. The duty charged at the frontier cannot therefore be considered separately and is not comparable with the duty the home producer is required to pay, particularly since the latter is charged at a later stage of marketing.

Import duty is higher for products the production of which is forbidden in Switzerland: this proves the taxation system to be non-protectionist.