

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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Special Distribution

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## Multilateral Trade Negotiations

### GROUP 3(e) - BASIC DOCUMENTATION

#### Tariffs

##### A. Progress report on the Tariff Study

1. The present document has been prepared in accordance with the agreement reached in the Group at its meeting of 25 to 27 February 1974 (MTN/3E/2, paragraph 2). It replaces document COM.AG/W/68/Add.1.
2. The secretariat has collected tariff data available on computer tape for Australia, Austria, Canada, the European Communities, Finland, Japan, New Zealand, Norway, Sweden, Switzerland and the United States.
3. Members of the Group will recall that the secretariat has established a detailed listing designed to describe the tariff situation at the national tariff item level. It provides detailed information on duty rates, their status under the General Agreement, and on imports for two recent years under each tariff item. The layout of the detailed listings of items in Chapters 1 to 24, is the same as that used for the Chapters 25 to 99. The detailed listings are very voluminous and their reproduction for general distribution would have budgetary implications. For that reason, they are at present available to members of the Group only for reference purposes in the secretariat.
4. Each file contains the most-favoured-nation tariff and, unless otherwise stated, the value of imports in 1970 and 1971. The customs tariffs are arranged according to the Brussels Tariff Nomenclature. Countries which use a different tariff classification have established a concordance for the purpose of this study. The numbering of tariff lines beyond the four digits of the BTN follows the national customs tariff. Descriptions either in English or in French are based on national customs publications or on the respective issues of the International Customs Journal, published by the International Customs Tariffs Bureau in Brussels.
5. The duty rates indicated are in most cases those in force on 1 January 1972 or 1 January 1973. They refer to most-favoured-nation treatment only. Temporary increases, reductions or suspensions of duties have, in general, not been taken into account. Unless otherwise stated, fiscal duties are not included. Only ad valorem

rates or ad valorem incidences of specific duties are shown in the duty rate column. Specific, mixed or combined rates are usually reported at the end of the description text. The conversion into ad valorem equivalents is in general based on m.f.n. imports for 1970 and 1971.

6. In addition to the duty rates, the listings also include indications concerning the type of duty and its legal status under the General Agreement. Distinction is made between bindings which refer to the whole and to a part of a tariff line, and also between bindings at the prevailing rate or a ceiling rate. In most country files, definitions of partial bindings are given in the description column on the line following the full tariff item, and ceiling duty rates are shown in brackets at the end of the description.

7. Duty reductions or suspensions applicable under the Generalized System of Preferences are indicated in the GSP column. Distinction is made of admission duty free or at reduced preferential rates, unrestricted or subject to quota or other limitations of import volumes.

8. The incidence of variable levies, variable components and other special charges has not been included in the tabulations but tariff sub-headings subject to such charges are identified.

9. When comparing the ad valorem duty rates among countries, it should be borne in mind that the Australian, Canadian and United States duties are applied on an f.o.b. basis and are therefore not strictly comparable to those applied by countries which adhere to the Brussels definition of value.

10. The import figures are expressed in thousands of United States dollars. In addition to total trade, imports from countries entitled to most-favoured-nation treatments are distinguished from imports originating in free trade or preferential areas or countries; for the EFTA countries, imports from all other EFTA suppliers and from the European Communities are reported separately. Intra-EC trade is not reported.

11. Imports from developed and developing countries are shown separately both for most-favoured-nation and for preferential trade. In addition to import values, percentage shares of total imports from developing countries in total imports and of individual countries in the most-favoured-nation or preferential area total are also shown. Individual supplying countries are reported in decreasing order of importance.

12. In addition to detailed import figures for each national tariff line, sub-totals are shown for each BTN heading and for BTN chapters. Aggregate totals for Chapters 1 to 24, as well as for total imports, are shown at the end.

B. Tariff rate information file

13. At its meeting in July 1974, Group 3(a) agreed to a proposal to establish a tariff rate information file on the basis of submissions by governments of detailed information on their various tariff rates on selected dates such as (i) GATT rates; (ii) most-favoured-nation rates applied to GATT countries in the absence of other legislation, e.g. temporary duty changes; (iii) most-favoured-nation rates actually applied to imports from GATT countries, and (iv) effectively applied rates under the GSP (see MTN/4, paragraphs 16 to 22). The information should refer to 1 January or 1 April 1972, 1 January 1973 and 1 January 1974, and be recorded on magnetic tape.

14. Group 3(e) considered the matter at its meeting 9 to 11 October 1974, and while exercising its responsibility to examine tariffs on BTN Chapters 1 to 24 in conjunction with Group 3(a), agreed that the tariff rate information file should include products falling within BTN Chapters 1 to 24 (MTN/11, paragraph 37).

15. Delegations have been invited to supply the secretariat with the data required on magnetic tapes, as far as possible, by the end of 1974. Delegations which would need assistance in supplying this information in the form required are requested to contact the secretariat (MTN/3A/W/11).

C. Generalized System of Preferences

16. In the context of bringing up to date and completing the analytical and statistical documentation, Group 3(a) has instructed the secretariat to proceed with the tabulation and subsequent circulation of a document concerning the Generalized System of Preferences and most-favoured-nation reductions, (MTN/4, paragraphs 6 to 9).

17. At its meeting in October 1974, Group 3(e) agreed that the tabulations should be extended to BTN Chapters 1 to 24, but that as regards the presentation and methodology to be employed, consultations should first be held among delegations with the assistance of the secretariat, (MTN/11, paragraphs 38 to 40).