

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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## Special Group on Trade in Tropical Products

### IMPORT DUTIES AND INTERNAL CHARGES ON TROPICAL PRODUCTS<sup>1</sup>

#### Introduction

#### Revision

1. During their twenty-fourth session, the CONTRACTING PARTIES agreed to reactivate the Special Group on Trade in Tropical Products with the following terms of reference:

"to examine problems affecting trade in tropical products and to report on ways and means of overcoming those problems".

"The CONTRACTING PARTIES agreed that the Special Group should also, among other problems, study the incidence of internal charges and revenue duties on tropical products."

2. The Special Group decided that in the formulation of proposals, attention should in the first instance be given to tea, coffee, cocoa, bananas, vegetable seeds and oils and spices. Natural rubber was added to the above list of products at a meeting of the Committee on Trade and Development in March 1970.

3. It was agreed at the sixteenth session of the Committee on Trade and Development that the Special Group on Trade in Tropical Products would at its next meeting consider, inter alia, the problems of internal charges in relation to the commodity groups to be given priority consideration. In this connexion, it was suggested at the March meeting of the Committee, that the secretariat should prepare a paper reviewing how the Ministerial Conclusions of May 1963, concerning the progressive removal of internal charges and revenue duties had been carried out. It was felt that, considering the long interval which had passed since the adoption of these Conclusions, it was timely that the whole question of internal charges imposed on tropical products be discussed by the Special Group.

4. For background information, the relevant extracts of the 1963 Ministerial Conclusions concerning quantitative restrictions, fiscal charges and revenue duties and import duties are reproduced in Annex I. As indicated in the Annex, the Ministers of the EEC and the States associated with the Community were unable to support the Conclusions. With regard to the standstill provision of the Conclusions, Ministers of industrial countries, other than the EEC, stated that they would conform except where special and compelling circumstances rendered departure from it unavoidable. The Ministers of a small number of countries, mainly dependent for their export earnings on a narrow range of primary products, welcomed the Action Programme and

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<sup>1</sup>This document, containing amendments made in the light of comments received from governments, is a consolidation of SGTP/17/Corr.1 and Add.1.

undertook to give effect to it to the best of their ability. However, because they were in the process of diversifying their economies through industrial development, they would have difficulty in accepting inflexible tariff commitments for certain products.

5. In this connexion, note might also be taken of the provisions of Part IV which, in respect of internal charges, states that developed contracting parties shall, to the fullest extent possible:

"(i) refrain from imposing new fiscal measures, and

(ii) in any adjustments of fiscal policy accord high priority to the reduction and elimination of fiscal measures,

which would hamper, or which hamper, significantly the growth of consumption of primary products, in raw or processed form, wholly or mainly produced in the territories of less-developed contracting parties and which are applied specifically to those products".

6. Details of import duties and internal charges imposed on coffee and coffee products, cocoa and cocoa products, tea, bananas and pepper by the major industrialized countries in 1962 and 1969 are recorded in Annex II. For the purpose of this note, internal charges are described as those consumption taxes which are eligible for border tax adjustments. They include the more generally applicable forms of indirect taxation on goods such as single-stage taxes, turnover taxes, and value-added taxes as well as selective excise taxes sometimes applied by particular countries to particular products.<sup>1</sup> For convenience, a distinction is made in the attached tables between the more general forms of taxes and the selective excise taxes. In recent years, there have been instances where single-stage taxes, turnover taxes and selective excise taxes have been suppressed and incorporated into or replaced by a value-added tax. For this reason, it was considered appropriate to include both the selective excise taxes and taxes of a more general nature in the examination of the total burden of indirect taxation on the above-mentioned tropical products.

7. The observations contained in the following paragraphs are intended to highlight some of the more important developments with regard to the application of quantitative restrictions, import duties and internal charges since the

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<sup>1</sup>It is understood that local taxes (e.g. State sales taxes and city taxes) are applied in certain countries. This aspect is however not dealt with in the present note.

1963 Ministerial Conclusions and to draw attention to certain salient features of the current situation. As indicated, reference is made not only to internal charges, but also to quantitative restrictions and import duties in order to provide a more complete picture of the position.

#### General observations

##### 8. Quantitative restrictions

In a number of countries, imports of certain tropical products such as raw and processed coffee and raw and processed cocoa have been liberalized since the 1963 Ministerial Conclusions. Coffee and coffee products, cocoa and most cocoa products and pepper were not subject to quantitative restrictions in the importing countries listed in the attachment during 1969. With regard to black tea, Japan has notified her intention of removing the global quota restrictions by the end of 1971. Chocolate and other food preparations containing cocoa (BTF 18.06) are subject to quota in Japan and products included in 18.06 which contain more than 50 per cent butterfat are subject to global quota in the United Kingdom. Chocolate milk-crumb imports into the United States are also subject to quota. Quantitative import restrictions are applied to bananas by France, Italy and Finland. The annual duty-free global quota for bananas in the Federal Republic of Germany has been sufficiently large to meet virtually all domestic needs each year. A quota is also applied to banana imports into the United Kingdom from the dollar area.

##### 9. Import duties

The attached schedule of import duties and internal charges provides an analysis of changes in tariffs since the Ministerial Conclusions of May 1963 and during the Kennedy Round.

A limited number of the tropical products selected for priority consideration by the Special Group are included in the indicative offer lists<sup>1</sup> submitted by OECD countries in connexion with the generalized scheme of preferences for developing countries. For the commodities involved, duty reductions are indicated in some cases and duty-free treatment in others. It should be noted that the proposals submitted by participating importing countries individually and collectively concerning the operation of the scheme are subject to certain qualifications and reservations and are of a provisional character.

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<sup>1</sup>For details, see GATT document SGTP/15.

10. Internal charges and revenue duties

(a) Although internal taxes fell within the scope of the Kennedy Round negotiations and the developing countries made efforts to obtain reductions in these taxes, no such concessions were granted.

(b) As indicated in the attachment, selective excise taxes are sometimes imposed on particular products and the available information indicates that some changes have occurred since 1962. Certain taxes imposed by France on coffee and tea were abolished on 1 January 1968 and replaced by a value-added tax. In the Federal Republic of Germany there was a small downward adjustment in January 1969 in the selective tax on roasted and soluble coffee. However, the tax of DM 3.6 per kg. on unroasted coffee has been maintained. In Italy, the selective taxes imposed in 1962 on coffee and cocoa at varying rates according to product, were reduced in 1970. Denmark imposes an excise duty of Dkr 6 per kg. on certain semi-processed cocoa products.

(c) In Italy, a consumption tax on bananas which provides for a preference to imports from the Republic of Somalia was introduced in 1965 following the abolition of the State monopoly, and increased in 1966. On 27 February 1970, the CONTRACTING PARTIES agreed to a request from the Government of Italy that the application of the consumption tax at a lower rate for 100,000 tons of bananas originating in the Republic of Somalia than for bananas of other origins be extended from 28 February 1970 to 31 December 1970. The Government of Italy has declared its intention not to seek a further extension of this arrangement.

(d) In those cases where certain countries employ single-stage sales and purchase taxes for revenue earning purposes, the tropical products under consideration, both in their natural and processed forms, were largely exempt from such taxes in 1969. The single-stage turnover tax applied in Finland at a uniform rate to most goods was reduced from 25 per cent to 12.4 per cent during the period 1962/69. As food and beverages (except alcohol) are not subject to internal charges in Switzerland, all the products under consideration are exempt from tax in that country.

(e) A number of countries operate turnover tax arrangements which are multi-stage and cumulative (cascade taxes) and both domestically produced and imported goods are required to pay these taxes. The rates of tax which differ between countries sometimes also differ according to product category within a country. It is not clear whether this is because of fiscal policy reasons or

commercial reasons associated with consumption aspects. In Austria, for example, raw unroasted coffee was subject to a turnover tax of 6.25 per cent on the duty-paid value in 1969, while raw cocoa beans were exempt. For Belgium, the two rates were 14 per cent and 7 per cent respectively and in Italy the general turnover taxes on raw coffee and cocoa beans were 14.4 per cent *una tantum* and 4 per cent.

(f) A number of European countries have recently moved over from single-stage and cascade taxes to a tax on value-added (TVA) system. Belgium and Italy, the two member countries of the EEC which have not yet introduced the TVA are expected to do so in the future. With regard to implementation, there is some difference of emphasis in the method of tax application. It might be noted that while in the Nordic countries the tendency is to apply the same rate of tax on virtually all goods so that the products listed in Annex II bear the same tax as other goods, in the EEC countries which have implemented the TVA, different levels of tax occur according to product category. France, for example, utilizes four rates of TVA and the Netherlands and the Federal Republic of Germany, two rates. As with the cumulative turnover taxes it is not clear whether these tax distinctions have been made for fiscal policy reasons or commercial reasons associated with consumption.

(g) Raw coffee and bulk tea imports into the Netherlands and the Federal Republic of Germany (where excise taxes on coffee are also applied) were subject to the lower TVA rates of 4 per cent and 5.5 per cent respectively in 1969, whereas in France imported raw coffee and bulk tea were subject to the intermediate TVA rate of 17.6 per cent. Imports of cocoa beans, paste and butter into the Federal Republic of Germany were subject to the standard TVA rate of 11 per cent, while unsweetened cocoa powder was taxed at the lower rate of 5.5 per cent. In the Netherlands, the standard rate of 12 per cent was applied to cocoa beans and cocoa products except chocolate and confectionery for use as a sandwich spread which were subject to the lower rate of 4 per cent. In France, the Netherlands and the Federal Republic of Germany, bananas were subject to the lower of the tax rates applied, of 7.5, 4 and 5.5 per cent, respectively. Certain fresh fruits originating in tropical countries (but excluding bananas) have been exempted from TVA during the years 1969, 1970 and 1971 in the Netherlands. Other tropical products - processed coffee, pepper and processed tea - are in some cases subject to tax rates ranging from 11 per cent to 17.6 per cent in the EEC countries applying the TVA.

(h) Consideration is being given in the EEC to the approximation of TVA rates and an alignment of the systems and rates of the main consumer taxes applied by the member States in accordance with Article 99 of the Treaty of Rome. This provides that the Commission shall consider in what way the laws of the various member States concerning turnover taxes, excise duties and other forms of indirect taxation can be harmonized in the interest of the Common Market. The Commission is required to submit proposals to the Council of the EEC on these aspects.

(i) The question as to whether border taxes should be applied to products of export interest to developing countries which are not produced in developed countries has been subject to some discussion in the Working Party on Border Tax Adjustments.<sup>1</sup> While a number of countries took the position that such products could not be appropriately exempted from internal taxes, some other countries considered that no internal taxes should be levied by developed countries on such products.

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<sup>1</sup>1969 Interim Report of Working Party on Border Tax Adjustments - L/3290, paragraphs 26-28.

ANNEX I

Import Duties and Internal Charges

Ministerial Conclusions, May 1963<sup>1</sup>

1. Measures for the Expansion of Trade of Developing Countries as a Means of Furthering their Economic Development.

The following paragraphs are extracted from the Conclusions which Ministers of the EEC and the States associated with the Community were unable to support. These Ministers emphasized their belief that the general and primary objective was to organize markets and to increase the export earnings of the less-developed countries. With that end in view they referred to their Declaration concerning the Programme of Action set forth in paragraph 6 of the Ministerial Conclusions. Ministers of industrialized countries, other than those of the EEC, stated that they would conform to the standstill provision except where special and compelling circumstances rendered departure from it unavoidable. Ministers of a small number of countries, mainly dependent for their export earnings on a narrow range of primary products, undertook to give effect to the Action Programme to the best of their ability. However, since they were in the process of diversifying their economies through industrial development, they would have difficulty in accepting inflexible tariff commitments for certain products.

(i) Standstill provision

No new tariff or non-tariff barriers should be erected by industrialized countries against the export trade of any less-developed country in the products identified as of particular interest to the less-developed countries. In this connexion the less-developed countries would particularly mention barriers of a discriminatory nature.

(ii) Elimination of quantitative restrictions

Quantitative restrictions on imports from less-developed countries which are inconsistent with the provisions of GATT shall be eliminated within a period of one year. Where, on consultation between the industrialized and the less-developed countries concerned, it is established that there are special problems which prevent action being taken within this period, the restriction on such items would be progressively reduced and eliminated by 31 December 1965.

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<sup>1</sup>EISD, Twelfth Supplement, pages 36/47.

(iii) Duty-free entry for tropical products

Duty-free entry into the industrialized countries shall be granted to tropical products by 31 December 1963.

(iv) Elimination of tariffs on primary products

Industrialized countries shall agree to the elimination of customs tariffs on the primary products important in the trade of less-developed countries.

(v) Reduction and elimination of tariff barriers to exports of semi-processed and processed products from less-developed countries

Industrialized countries should also prepare urgently a schedule for the reduction and elimination of tariff barriers to exports of semi-processed and processed products from less-developed countries, providing for a reduction of at least 50 per cent of the present duties over the next three years.

(vi) Progressive reduction of internal fiscal charges and revenue duties

Industrialized countries shall progressively reduce internal charges and revenue duties on products wholly or mainly produced in less-developed countries with a view to their elimination by 31 December 1965.

ANNEX II

Import Duties and Internal Charges on  
Tropical Products

The attached schedules provide details of import duties and internal charges in certain importing countries for the following product groups. As far as possible, information supplied by Governments has been used. With regard to import duties, the final Kennedy Round concession rates have been shown, where relevant, irrespective of whether they were subject to advance implementation or staging.

<u>Product</u>	<u>Page</u>
Coffee	10/11
Cocoa	14
Tea	20
Bananas	22/23
Pepper	25

Import Duties and Internal Charges on Imported Coffee and Coffee Products - 1962 and 1969<sup>1/</sup>

Importing country	Year	Coffee beans - roasted, unroasted (BTN 09.01A)			Extracts, essences, concentrates and coffee preps. (BTN 21.02A)		
		Import duty (most-favoured-nation rate)	Internal charges		Import duty (most-favoured-nation rate)	Internal charges	
			TVA, turnover, sales tax, etc.	Selective taxes		TVA, turnover, sales tax, etc.	Selective taxes
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Australia	1962	Raw 3d. per lb. (13%) Roasted 6d. per lb. (8.5%)	-	-	Dry 5s.3d. per lb. (47%) Other 9d. per lb. (8%)	-	-
	1969	Raw as prescribed by by-law Free Other \$A 0.042 per lb. (12%) Roasted \$A 0.075 per lb. (11%)	-	-	Dry \$A 0.40 per lb. (23.5%) Other \$A 0.075 per lb. (4%)	-	-
Austria	1962	Green S 14 per kg. (64%); S 5 per kg. (27%) Roasted S 24.5 per kg. (44%)	T 5.25% on DPV	-	Extracts, solid 40% Other S 24.5 per kg. (25%)	T 5.25% on DPV	-
	1969	Unroasted 20 <sup>2/</sup> ; Free <sup>2/</sup> Roasted 30 <sup>2/</sup> ; S 7 per kg. (19%)	T 5.25% on DPV T 6.25% on DPV T 7.75% on paid value	-	Extracts, solid 24 <sup>2/</sup> Other S 24.5 per kg. (27%)	T 5.25% on DPV T 10.6% on DPV T 10.6% on DPV	-
Canada	1962	Green 2 cents per lb. (5.7%); for extracts Free Roasted 4 cents per lb. (14%)	-	-	Extracts 7 cents per lb. (4.4%)	-	-
	1969	Green Free <sup>2/</sup> Roasted 2 cents per lb. (5%)	-	-	Extracts 7 cents per lb. (4.6%)	-	-
Denmark <sup>4/</sup>	1962 <sup>5/</sup>	Green 187 øre per kg. (33%)	S 9% on wholesale price	-	Extracts, essences 10%	S 9% on wholesale price	E DKr 6.5 per kg. on soluble
	1969	Roasted 230 øre per kg. (46.9%) Raw 187 øre per kg. (32.2%) Roasted 230 øre per kg. (39.6%)	V 12.5% <sup>6/</sup>	-	Extracts, essences 10%	V 12.5% <sup>6/</sup>	E DKr 5.9 per kg. on soluble (57.8%)
Finland	1962	Unroasted Fmk 180 per kg. (55%) Roasted Fmk 290 per kg. (79%)	T 25% on gross landed value	-	Fmk 700 per kg. (93%)	T 25% on gross landed value	-
	1969	Unroasted Fmk 0.80-1.15 <sup>2/</sup> per kg. (21%-30%) Roasted Fmk 1.85 per kg. (34%)	T 12.4% on gross landed value or S 11% on retail price	-	Fmk 4.5 per kg. (28%)	T 12.5% on gross landed value or S 11% on retail price	-
Japan	1962	Unroasted 30%; 20% <sup>3/</sup> Roasted <sup>2/</sup> 35%	Commodity tax 10% on DPV	-	Sugared 35%; Other 30% Instant 25%	Commodity tax 10% on DPV	-
	1969	Unroasted Free <sup>2/</sup> Roasted 35%	Commodity tax 5% on DPV	-	Sugared 30 <sup>2/</sup> ; Other 25 <sup>2/</sup> Instant 25%	Commodity tax 5% on DPV	-
New Zealand	1962 <sup>5/</sup>	Raw 1d. per lb. (23%) Roasted 50%	-	-	50%	-	-
	1969	Raw .42 cents per lb. (14%) Roasted 50%	-	-	50%	-	-
Norway	1962 <sup>5/</sup>	Green NKr 0.2 per kg. (3.8%) Free <sup>2/</sup>	-	-	Extracts, essences and concentrates NKr 1 per kg. (3.7%)	S 10% on retail price	-
	1969	Roasted NKr 1 per kg. (19%) Free <sup>2/</sup> Green Free <sup>2/</sup> Roasted NKr 0.5 per kg. (8.3%)	V 20% (1970) on DPV	-	Extracts, essences and concentrates NKr 0.5 per kg. (1.3%)	V 20% (1970) on DPV	-

		Coffee beans - roasted, unroasted (BTN 09.01A)			Extracts, essences, concentrates and coffee preps. (BTN 21.02A)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sweden	1962	Green SKr 45 per 100 kgs. (11.25%)	S 6% on retail price	Roasted SKr 45 per 100 kgs. (11.3%)	10%	S 6% on retail price	Coffee substitutes containing coffee SKr 45 per 100 kgs.
	1969	Roasted SKr 60 per 100 kgs. (15%) Green SKr 20 per 100 kgs. 2/ (4.4%) Roasted SKr 25 per 100 kgs. 2/ (5.5%)	V 10% on DPV	Green SKr 35 per 100 kgs. (8.8%)	Free 2/	V 10% on DPV	
Switzerland	1962	Raw Sw F 54 per 100 kgs. (16.3%) Unroasted, decaffeinated Sw F 85 per 100 kgs. (27.6%) Other Sw F 100 per 100 kgs. (20.5%)	-	-	Sw F 300 per 100 kgs. (29.9%)	-	-
	1969	Raw Sw F 50 per 100 kgs. 2/ (13.8%) Unroasted, decaffeinated Sw F 76 per 100 kgs. 2/ (17.1%) Other Sw F 90 per 100 kgs. 2/ (15.7%)	-	-	Sw F 270 per 100 kgs. 2/ (16.7%)	-	-
United Kingdom	1962	Raw 14s.0d. per cwt. (6%) Roasted 18s.8d. per cwt. (7.5%)	-	-	84s. per cwt. (9.6%)	-	-
	1969	Raw 4s.8d. per cwt. 2/ (1.4%) Roasted 5s.3.6d. per cwt. 2/ (2%)	-	-	40s. per cwt. 2/ (4.4%)	-	-
United States	1962	Free	No Federal taxes	-	3 cents per lb. (1.7%) Soluble or instant	No Federal taxes	-
	1969	Free	No Federal taxes	-	Free 2/ Other Free 2/	No Federal taxes	-
<u>EEC</u> 7/ Benelux 8/	1962	Unroasted Not caffeine free 4.8% Decaffeinated 6.3%	T 3% on DPV (Luxembourg) Tr 12% on DPV (Belgium) - (Netherlands)	-	21.2%	T 3% on DPV (Luxembourg) Tr 12% on DPV (Belgium) - (Netherlands)	-
	1969	Unroasted 2/ Not caffeine free 9.6% 2/ Decaffeinated 13%; 5% 2/, 10/ } Roasted 2/ Not caffeine free 15% Decaffeinated 18%	Luxembourg V 8% on DPV (1970) Belgium Tr 14% on DPV Netherlands V 4% on DPV	-	18% 2/	Luxembourg V 8% on DPV (1970) Belgium Tr 14% on DPV Netherlands V 12% on DPV	-
France	1962 2/	Unroasted Not caffeine free 13% Decaffeinated 21%	-	Raw coffee Internal tax F 22.5/ 100 kgs. (7%) Uniform tax F 120/100 kgs. (37.5%)	Liquid 10% Other 30%	V 25% on DPV	-
	1969	Roasted 4% 5% Unroasted 2/ Not caffeine free 9.6% 2/ Decaffeinated 13%; 17.8% 2/ Roasted 2/ Not caffeine free 15% Decaffeinated 18%	V 17.6% on DPV (1970) V 17.6% on DPV (1970)	Unroasted F 22.5/100 kgs. 11/ Roasted F 28.1/100 kgs.	13% 2/	V 17.6% on DPV	F 0.66-1.29 per kg. (net coffee content)

		Coffee beans - roasted, unroasted (BTN 09.01A)			Extracts, essences, concentrates and coffee preps. (BTN 21.02A)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
EEC <sup>1/</sup> (cont'd) Germany, F.R.	1962	Unroasted Not caffeine free DM 1 per kg. (29%) Decaffeinated DM 1.95 per kg. (57%) Roasted DM 1.95 per kg. (57%)	T 4%	Consumption tax DM 3.6 per kg. (105%) on raw coffee DM 4.8 per kg. (140%) on roasted coffee	28.4%	T 4%	Consumption tax DM 13.91 per kg. on soluble coffee (150%)
	1969	Unroasted <sup>2/</sup> Not caffeine free 9.6% <sup>2/</sup> Decaffeinated 13% Roasted <sup>2/</sup> Not caffeine free 15% Decaffeinated 18%	V 5.5% on DPV V 5.5% on DPV	Consumption tax DM 3.6 per kg. (100%) on raw coffee DM 4.5 per kg. (125%) on roasted coffee	18% <sup>2/</sup>	V 5.5% 8A DPV	Consumption tax DM 13 per kg. on soluble coffee (171%)
Italy	1962	Unroasted Not caffeine free Lit 75.8 per kg. (19.5%) Decaffeinated Lit 150 per kg. (38.9%) Roasted Not caffeine free 29.7% Decaffeinated 40%	T 12% on DPV T 12% on DPV	Consumption tax Unroasted Lit 500 per kg. (129.8%) Roasted Lit 690 per kg. (179.2%)	38.7%	T 12% on DPV	Consumption tax Lit 2,070 per kg. on coffee extract
	1969	Unroasted <sup>2/</sup> Not caffeine free 9.6% <sup>2/</sup> Decaffeinated 13% Roasted <sup>2/</sup> Not caffeine free 15% Decaffeinated 18%	T 14.4% on DPV T 14.4% on DPV	Consumption tax Unroasted Lit 500 per kg. (110%) Roasted Lit 625 per kg. (138%) (1970 rate)	18% <sup>2/</sup>	T 14.4% on DPV	Consumption tax Lit 1,800 per kg. on coffee extract (47%) (1970 rate)

- 1/ Provisional subject to amendment
- 2/ Final Kennedy Round concession rates
- 3/ Provisionally applied rates of duty
- 4/ Up to 50 per cent of customs receipts from coffee credited to a fund to encourage investment in developing countries
- 5/ Quantitative restrictions
- 6/ 15 per cent from 29 June 1970
- 7/ The 1962 EEC Common external tariffs on coffee with 1970 rates in brackets are - unroasted - not caffeine free 16 per cent (KR 9.6; 7 under Yaoundé Convention; 5 in Benelux), decaffeinated- 21 per cent (KR 13, 5); roasted - not caffeine free 25 per cent (KR 15), decaffeinated 30 per cent (18); extracts, essences, etc. of coffee 24 per cent (18).
- 8/ 85 per cent of total imports admitted duty free
- 9/ The common external tariff on unroasted coffee (not caffeine free) reduced to 7 per cent in connexion with Yaoundé Convention
- 10/ Increased to 7 per cent on 1 January 1970
- 11/ provisionally suspended

**Symbols:** ( ) estimated ad valorem equivalents; T - turnover tax; V - tax on value added; E - excise tax; Tr - transmission tax; S - sales tax; DPV - duty paid value.

**Source:** Various GATT documents, Bulletin International des Douanes 1962, 1969. Plantation Crops, Commonwealth Secretariat, London 1970.

Import Duties and Internal Charges on Imported Cocoa and Cocoa Products - 1962 and 1969<sup>1/</sup>

Importing country	Year	Cocoa beans - raw or roasted (BTN 18.01)			Cocoa paste, whether or not defatted (BTN 18.03)			Cocoa butter (fat or oil) (BTN 18.04)		
		Import duty (most-favoured-nation rate)	Internal charges		Import duty (most-favoured-nation rate)	Internal charges		Import duty (most-favoured-nation rate)	Internal charges	
			TVA, turnover, sales tax etc.	Selective taxes		TVA, turnover, sales tax etc.	Selective taxes		TVA, turnover, sales tax etc.	Selective taxes
Australia	1962	0.5d. per lb. (1%)	-	-	Sweetened 2.5d. per lb. (10.6%) or 17.5%	S 12.5%	-	As prescribed by by-law 2d. per lb. (3.5%)	S 12.5%	-
	1969	Raw free Roasted \$A .004 per lb. (1%)	-	-	Unsweetened 1d. per lb. (6%) \$A .008 per lb. (5.5%)	S 15% <sup>2/</sup>	-	Other 3.25d. per lb. (6%) As prescribed by by-law \$A .017 per lb. (2.7%) Other \$A .027 per lb. (3%)	S 15% <sup>2/</sup>	-
Austria	1962	Raw S 2 per kg. (15%); S 0.5 per kg. (4%) Other S 3 per kg. (24%)	T 5.25% on BFM	-	26%	T 5.25% on DPV	-	16%; 11% <sup>4/</sup>	T 5.25 on DPV	-
	1969	Raw 7% <sup>2/</sup> ; Free Other 10% <sup>2/</sup>	T 5.25% on DPV	-	25% <sup>2/</sup>	T 7.75% on DPV	-	8%; 5% <sup>4/</sup>	T 7.75% on DPV	-
Canada	1962	\$1 per 100 lb. (4.1%)	-	-	Sweetened 4 cents per lb. (10.5%) Unsweetened 3 cents per lb. (7.5%) Sweetened 2 cents <sup>2/</sup> per lb. (3.9%) Unsweetened 1 cent <sup>2/</sup> per lb. (1.9%)	-	-	2.25 cents per lb. (5.9%)	S 11% on value for duty + duty	-
	1969	Free <sup>2/</sup>	-	-	-	-	-	Free <sup>2/</sup>	S 12% on value for duty + duty	-
Denmark	1962	Free	-	-	20 øre per kg. (2%)	-	E 150 øre per kg. + 33 1/3% of wholesale price (17.2% + 33 1/3%) E DKr 6 per kg.	Free	-	E 150 øre + 33 1/3% of price (17.2% + 33 1/3%) E DKr 6 per kg.
	1969	Free	V 12.5% <sup>7/</sup>	-	Free <sup>2/</sup>	V 12.5% <sup>7/</sup>	-	Free	V 12.5% <sup>7/</sup>	-

Importing country	Year	Cocoa powder, unsweetened (BTN 18.05)			Chocolate and other preparations containing cocoa (BTN 18.06)		
		Import duty (most-favoured-nation rate)	Internal charges		Import duty (most-favoured-nation rate)	Internal charges	
			TVA, turnover, sales tax, etc.	Selective taxes		TVA, turnover, sales tax, etc.	Selective taxes
Australia	1962	4d. per lb. (14%)	-	-	Powdered for drinking 4d. per lb (14%)	S 12.5%	-
	1969	\$A .033 per lb. (17%)	-	-	Other 4d. per lb. (51%) or 47.5% + 1% primage Powdered for drinking 3.3 cents per lb. (7%) Other 47.5% + 10% primage	S 15% <sup>3/</sup>	-
Austria	1962	29% <sup>5/</sup>	T 5.25% on DPV	-	32%; min. of S 4.6 (18.5%)	T 5.25 on DPV	-
	1969	27% <sup>2/</sup> ; 7% <sup>4/</sup>	T 10.6% on DPV	-	32%; min. of S 4.6 per kg. (20.4%)	T 13% on DPV	-
Canada	1962	22.5%	-	-	20%; 22.5%	S 11% on duty paid value + duty <sup>6/</sup>	-
	1969	15% <sup>5/</sup>	-	-	15% <sup>5/</sup>	S 12% on duty paid value + duty <sup>6/</sup>	-
Denmark	1962	22 øre per kg. (7%)	-	E 150 øre per kg. + 33 1/3% of wholesale price (47.7% + 33 1/3%)	15% (min. of 45 øre) per kg. (min. of 6%)	-	E 150 øre per kg. + 33 1/3% of wholesale price
	1969	Free <sup>5/</sup>	V 12.5% <sup>7/</sup>	E DKr 6 per kg.	15% (min. of 45 øre) per kg.	12.5% <sup>7/</sup>	E DKr 6 per kg.

Importing country	Year	Cocoa beans - raw or roasted (BTN 18.01)			Cocoa paste, whether or not defatted (BTN 18.03)			Cocoa butter (fat or oil) (BTN 18.04)		
		Import duty (most-favoured-nation rate)	Internal charges		Import duty (most-favoured-nation rate)	Internal charges		Import duty (most-favoured-nation rate)	Internal charges	
			TVA, turnover, sales tax etc.	Selective taxes		TVA, turnover, sales tax etc.	Selective taxes		TVA, turnover, sales tax etc.	Selective taxes
Finland	1962	Raw Fmk 90 per kg. (5.3%) Roasted Fmk 205 per kg. 5/	T 25% on gross landed value	-	Fmk 290 per kg. (7.3%)	T 25% on gross landed value	-	Fmk 22 per kg. (3.5%)	T 25% on gross landed value	-
	1969	Raw Free 5/ Other 5% <sup>2/</sup>	S 11% on retail price or T 12.4% on gross landed value	-	5% <sup>5/</sup> ; Free 5/	S 11% on retail price or T 12.4% on gross landed value	-	2% <sup>5/</sup>	S 11% on retail price or T 12.4% on gross landed value	-
Japan	1962 <sup>9/</sup>	5% 5/	-	-	20% <sup>5/</sup>	Fat content under 30% Commodity tax 10%	-	10%	-	-
	1969	Free 5/	-	-	10% <sup>5/</sup> ; 20% defatted	Commodity tax 5%	-	5%	-	-
New Zealand	1962	Raw 0.5d. per lb. (2.6%) Roasted 50%	-	-	30%	-	-	Free	-	-
	1969	Raw 0.208 cents per lb. 5/ (1%) Roasted 50%	-	-	30%	-	-	Free	-	-
Norway	1962	NKr 0.16 per kg. (4.5%)	S 10% on retail price	-	NKr 0.96 per kg. (10.7%)	S 10% on retail price	-	NKr 0.3 per kg. (3.3%)	S 10% on retail price	-
	1969	Free 2/	V 20% on DPV	-	Free 2/	V 20% on DPV	-	Free 2/	V 20% on DPV	-
Sweden	1962	SKr 0.15 per kg. (5.7%)	S 6% on retail price	-	SKr 0.35 per kg. (5.6%)	S 6% on retail price	-	SKr 0.35 per kg. (5.6%)	S 6% on retail price	-
	1969	Free 2/	V 10% on DPV	-	SKr 0.10 per kg. 5/ (1.3%)	V 10% on DPV	-	SKr 0.10 per kg. 2/ (1.3%)	V 10% on DPV	-
Switzerland	1962	Sw F 1 per 100 kgs. (0.4%)	-	-	Sw F 50 per 100 kgs. (49.5%)	-	-	Sw F 5 per 100 kgs. (1%)	-	-
	1969	Free 2/	-	-	Sw F 40 per 100 kgs. 5/ (17.2%)	-	-	Sw F 2.5 per 100 kgs. 2/ (0.4%)	-	-
United Kingdom	1962	Raw or roasted 2s.4d. per cwt. (1.3%); 3s.0d. per cwt. (1.7%)	Revenue duty 6.8%	-	3s.0d. per cwt. (1%)	-	-	2s.4d. per cwt. (0.6%)	-	-
	1969	Free 5/	-	-	Free 5/	-	-	Free 5/	-	-
United States	1962	Free	No Federal taxes	-	0.625 cents per lb. (2% <sup>5/</sup> )	No Federal taxes	-	6.25%	No Federal taxes	-
	1969	Free	No Federal taxes	-	Free 2/	No Federal taxes	-	3% <sup>5/</sup>	No Federal taxes	-

Importing country	Year	Cocoa powder, unsweetened (BTN 18.05)			Chocolate and other preparations containing cocoa (BTN 18.06)		
		Import duty (most-favoured-nation rate)	Internal charges		Import duty (most-favoured-nation rate)	Internal charges	
			TVA, turnover, sales tax, etc.	Selective taxes		TVA, turnover, sales tax, etc.	Selective taxes
Finland	1962	Fmk 130 per kg. (78%)	T 25% on gross landed value	-	Fmk 115 per kg. (51%)	T 25% on gross landed value	E Fmk 2.5 per kg. (chocolate)
	1969	10% <sup>2/</sup>	S 11% on retail price or T 12.4% on gross landed value	-	Fmk .57 per kg. <sup>2/</sup> (12.3%)	S 11% on retail price or T 12.4% on gross landed value	E Fmk 0.86-3.1 per kg. chocolate and certain other products
Japan	1962	30%	Commodity tax 10% on DPV	-	Confectionery 40% Other sugared 35% Other 25% As above	-	-
	1969 <sup>8/</sup>	30%	Commodity tax 5% on DPV	-	-	-	-
New Zealand	1962 <sup>9/</sup>	30%	-	-	47.5%	-	-
	1969	30%	-	-	47.5%	-	-
Norway	1962	NKr 0.8 per kg. (32%)	S 10% on retail price	-	18.06A NKr 1 per kg. (15.3%)	S 10% on retail price	E 66 2/3% on chocolate
	1969	NKr 0.4 per kg. <sup>2/</sup> (14.2%)	V 20% on DPV	-	18.06A NKr 1 per kg. (15.8%) Sweetened cocoa powder 20%	V 20% on DPV	E NKr 5 per kg. (1.1.70)
Sweden	1962	SKr 0.35 per kg. (14.5%)	S 6% on retail price	-	Block chocolate confectionery 10% Ice cream etc. - Free	S 6% on retail price	Manufacturers' tax 65% on chocolate
	1969	SKr 0.10 per kg. <sup>2/</sup> (5%)	V 10% on DPV	-	Subject to compensatory tax - 5% <sup>2/</sup> Food preparations containing cocoa 0;5% <sup>2/</sup> Sweetened cocoa powder 20% Other 20%	V 10% on DPV	Equalization tax NKr 50/100 kgs. Manufacturers' tax 50% on chocolate Equalization tax SKr 60 per 100 kgs.
Switzerland	1962	Sw F 50 per 100 kgs. (29.5%)	-	-	Sw F 50 per 100 kgs. (17.4%)	-	-
	1969	Sw F 40 per 100 kgs. <sup>2/</sup> (17.9%)	-	-	Sw F 50 per 100 kgs. (13.9%)	-	-
United Kingdom	1962	3s.0d. per cwt. (2.7%)	-	-	see (a) below	S 15% on wholesale price (chocolate)	-
	1969 <sup>10/</sup>	Free <sup>2/</sup>	-	-	see (b) below	S 22% on wholesale price (chocolate)	-
United States	1962	0.75 cents per lb. (4.2%)	No Federal taxes	-	Unsweetened 0.625 cents per lb. (1.4%) Sweetened 0.8 cents per lb. (1.8%) Unsweetened Free <sup>2/</sup>	No Federal taxes	-
	1969 <sup>11/</sup>	0.37 cents per lb. (0.15%)	No Federal taxes	-	Sweetened - bars of 10lb. or more 0.4 cents per lb. <sup>2/</sup> (1.2%) Other 5% <sup>2/</sup>	No Federal taxes	-

(a) U.K. - 1962

(b) U.K. - 1969

<p>18.06(A) Chocolate couverture not for retail sale (1) Without milk 6s.10.8d./cwt. (sugar content) + 2s.4d./cwt. (cocoa butter content) + 3s.8d./cwt. (fat-free net content). (2) Other - as above + 6s./cwt. (milk content)</p> <p>18.06(B) Chocolate milk crumb - as for 18.06(A)(2)</p> <p>18.06(C) Cocoa powder sweetened - as for 18.06(A)(1)</p> <p>18.06(D) Other - (1) Cocoa and one or more of sugar, milk, coffee, chicory, saccharin, vanilla, vanillin, lecithin - 3s.4.5d./cwt. (sugar content) + 7.5d./cwt. cocoa duty (2) Other - as for 18.06(D)(1) + 10%</p>	<p>18.06(A) Chocolate milk crumb - 6s./cwt. 18.06(B) Cocoa powder, sweetened - 5s./cwt. 18.06(C)(1) Other - cocoa and one or more of sweetening, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin: chocolate couverture, moulded chocolate, other 4s./cwt. 18.06(C)(2) Other - with or without spirit, moulded chocolate, other chocolate confectionery, other 4s./cwt. + 10%</p>
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Importing country	Year	Cocoa beans - raw or roasted (BTN 18.01)			Cocoa paste, whether or not defatted (BTN 18.03)			Cocoa butter (fat or oil) (BTN 18.04)		
		Import duty (most-favoured-nation rate)	Internal charges		Import duty (most-favoured-nation rate)	Internal charges		Import duty (most-favoured-nation rate)	Internal charges	
			TVA, turnover, sales tax, etc.	Selective taxes		TVA, turnover, sales tax, etc.	Selective taxes		TVA, turnover, sales tax, etc.	Selective taxes
EEC <sup>12/</sup> Belgium/ Luxembourg	1962	2.7%	Tr 6% on DPV (Belgium) T 3% on DPV (Luxembourg)	-	14.5%	Tr 6% on DPV (Belgium) T 3% on DPV (Luxembourg)	-	9.5%	Tr 6% on DPV (Belgium) T 3% on DPV (Luxembourg)	-
	1969	5.4 <sup>5/</sup> ; 4 <sup>13/</sup>	Tr 7% on DPV (Belgium) V 8% on DPV (Luxembourg) 1970	-	15 <sup>5/</sup>	Tr 7% on DPV (Belgium) V 8% on DPV (Luxembourg) 1970	-	12 <sup>5/</sup>	Tr 7% on DPV (Belgium) V 8% on DPV (Luxembourg) 1970	-
France	1962 <sup>14/</sup>	3%	V 6% on DPV	Internal tax F .07 per kg. (2.5%)	25%	V 6% on DPV	Internal tax F .085 per kg. (1.6%)	22%	V 6% on DPV	Internal tax F .085 per kg. (1.6%)
	1969	5.4 <sup>5/</sup> ; 4 <sup>13/</sup>	Unroasted, unground, uncrushed - V 7.5% on DPV (1970); Other - V 17.6% on DPV (1970)	F .07 per kg.	15 <sup>5/</sup>	V 7.5% on DPV (1970)	F .085 per kg. (1970)	12 <sup>5/</sup>	Cocoa butter V 7.5% on DPV (1970); Other 17.6% on DPV (1970)	F .085 per kg.
Germany F.R.	1962	0%	T Free (raw) 4% (other)	-	32%	T 4% on DPV	-	29.7%	T 4% on DPV	-
	1969	5.4 <sup>5/</sup> ; 4 <sup>13/</sup>	V 11% on DPV	-	15 <sup>5/</sup>	V 11% on DPV	-	12 <sup>5/</sup>	V 11% on DPV	-
Italy	1962	Raw 2.7% Roasted 5.5% Broken beans 18.1%	T 3.3% on DPV	Consumption tax Unroasted - Lit 250 per kg. Roasted - shelled Lit 312.5 per kg. Other Lit 275 per kg.	22.2%	T 3.3% on DPV	Consumption tax Lit 312.5 per kg.	22%	T 3.3% on DPV	Consumption tax Lit 312.5 per kg.
	1969	5.4 <sup>5/</sup> ; 4 <sup>13/</sup>	T 4% on DPV	Unroasted - Lit 180 per kg. (1970) Roasted - shelled Lit 225 per kg. (1970) Other - Lit 200 per kg. (1970)	15 <sup>5/</sup>	10% una tantum since 1.10.69	Lit 225 per kg. (1970)	12 <sup>5/</sup>	10% una tantum since 1.10.69	Lit 280 per kg. (1970)
Netherlands	1962	2.7%	T 5.26% on DPV	-	-	T 5.26% on DPV	-	9.5%	T 8.69% on DPV	-
	1969	5.4 <sup>5/</sup> ; 4 <sup>13/</sup>	V 12% on DPV	-	-	V 12% on DPV	-	12 <sup>5/</sup>	V 12% on DPV	-

Importing country	Year	Cocoa powder, unsweetened (BTN 18.05)			Chocolate and other preparations containing cocoa (BTN 18.06)		
		Import duty (most-favoured-nation rate)	Internal charges		Import duty (most-favoured-nation rate)	Internal charges	
			TVA, turnover, sales tax, etc.	Selective taxes		TVA, turnover, sales tax, etc.	Selective taxes
<u>EEC</u> <sup>12/</sup>							
Belgium/Luxembourg	1962	15.1%	Tr 6% on DPV (Belgium) T 3% on DPV (Luxembourg)	-	Cocoa powder - More than 60% sugar 34.6% Less than 60% sugar 24% Other 24%	Tr 6% on DPV (Belgium) T 3% on DPV (Luxembourg)	-
	1969	16% <sup>5/</sup>	Tr 7% on DPV (Belgium) V 8% on DPV (Luxembourg) 1970	-	Cocoa powder - More than 60% sugar 10% <sup>5/</sup> + em Less than 60% sugar 10% <sup>24</sup> em Other 12% <sup>2/</sup> + em	Tr 7% on DPV (Belgium) V 8% on DPV (Luxembourg) 1970	-
France	1962 <sup>14/</sup>	27%	V 25% on DPV	Internal tax F .085 per kg. (4.5%)	30%	V 25% on DPV	Internal tax F.035-.085 per kg.
	1969	16% <sup>5/</sup>	V 17.6% on DPV (1970)	F .085 per kg.	10% <sup>5/</sup> + em; 12% <sup>5/</sup> + em	V 7.5%-17.6% on DPV (1970)	F.035-.085 per kg.
Germany F.R.	1962	27%	T 6% on DPV	-	More than 60% sugar 50.4% Less than 60% sugar 30% Other 30%	T 6% on DPV	-
	1969	16% <sup>5/</sup>	V 5.5% on DPV	-	10% <sup>5/</sup> + em; 12% <sup>5/</sup> + em	V 5.5% on DPV	-
Italy	1962	23.5%	10% una tantum	Consumption tax Lit 312.5 per kg.	More than 60% sugar 92.7% Less than 60% sugar 30% Other 19%-27%	n.a.	n.a.
	1969	16% <sup>5/</sup>	T 4% on DPV	Less than 1% fat Lit 170 per kg. (1970)	10% <sup>2/</sup> + em; 12% <sup>5/</sup> + em	n.a.	n.a.
Netherlands	1962	15.1%	T 5.26% on DPV	-	More than 60% sugar 34.6% Less than 60% sugar 24% Other 24%	T 10% on chocolate products	-
	1969	16% <sup>5/</sup>	V 12% on DPV	-	10% <sup>2/</sup> + em; 12% <sup>5/</sup> + em	V 4% chocolate and confectionery for use as a sandwich spread	-

<sup>1/</sup> Provisional subject to amendment

<sup>2/</sup> Exempt when used for manufacturing

<sup>3/</sup> Chocolate for potable use mostly exempt

<sup>4/</sup> Temporary duty rates.

<sup>5/</sup> Final Kennedy Round concession rate

<sup>6/</sup> Mainly chocolate bars and candies. Bases and concentrates for food beverages, bakery products, cake and biscuit mixes exempt.

<sup>7/</sup> 15 per cent from 29 June 1970

<sup>8/</sup> Chocolate and cocoa preparations subject to quota

<sup>9/</sup> Cocoa beans, butter and cocoa preparations subject to import licensing

<sup>10/</sup> Cocoa products containing more than 50 per cent butterfat subject to quota

<sup>11/</sup> Chocolate milk crumb subject to quota

<sup>12/</sup> 1962 EEC common external tariffs on cocoa and cocoa products with 1970 rates in brackets are -  
BTN 18.01 - 9 per cent (KR 5.4, 4 under Yaoundé II); 18.03 - 25 per cent (KR 15); 18.04 -  
20 per cent (KR 12); 18.05 - 27 per cent (KR 16); 18.06 - less than 60% sugar, 30% (KR 10% + em),  
more than 60% sugar 80% (KR 10% + em), other 27% (KR 12% + em).

<sup>13/</sup> The common external tariff on cocoa beans, raw or roasted reduced to 4 per cent in connexion with Yaoundé Convention.

<sup>14/</sup> Cocoa paste, butter and powder restricted

Symbols: ( ) estimated ad valorem equivalents; S - sales tax; T - turnover tax; V - tax on value added; Tr - transmission tax; E - excise tax; DPV - duty paid value; em - élément mobile.

Source: Various GATT documents; Bulletin International des Douanes, 1962 and 1969; Plantation crops, Commonwealth Secretariat, London, 1970.

Import Duties and Internal Charges on Imported Tea and Tea Products - 1962 and 1969<sup>1/</sup>

Importing country	Year	Bulk tea (BTN 09.02)			Packaged tea (BTN 09.02)			Extracts, essences, concentrates (BTN 21.02B)		
		Import duty (most-favoured-nation rate)	Internal charges		Import duty (most-favoured-nation rate)	Internal charges		Import duty (most-favoured-nation rate)	Internal charges	
(1)	(2)	(3)	TVA, turnover, sales tax etc.	Selective taxes	(6)	(7)	(8)	(9)	(10)	(11)
Australia	1962	3d. per lb. (6%)	-	-	20 lb. or less 5d. per lb. (7.5%) 1.7 cents per lb. (3%)	-	-	5d. per lb. (4%)	-	-
	1969	Free	-	-	1 kg. or less S 45.5 per kg. (78%) S 16.9 per kg. (29%) Other S 35 per kg. (60%)	-	-	5 cents per lb. (1%)	-	-
Austria	1962	S 35 per kg. (90%); S 13 per kg. (34%)	S 5.25% on DPV	-	S 45.5 per kg. (78%) S 16.9 per kg. (29%) Other S 35 per kg. (60%)	T 5.25% on DPV	-	40%	T 5.25% on DPV	-
	1969	Free <sup>2/</sup>	T 6.25% on DPV	-	S 13 per kg. (24%) 3 kg. or less 10% <sup>2/</sup>	T 6.25% on DPV	-	24% <sup>2/</sup>	T 10.6% on DPV	-
Canada	1962	2 cents per lb. (16.8%)	-	-	5 lb. or less 2 cents per lb. (16.8%)	-	-	2 cents per lb.	-	-
	1969	Free	-	-	Free	-	-	Free	-	-
Denmark	1962	270 øre per kg. (24%)	S 9% on wholesale price	-	270 øre per kg. (24%)	S 9% on wholesale price	-	10%	S 9% on wholesale price	-
	1969	Free	V 12.5% <sup>3/</sup>	-	Free	V 12.5% <sup>3/</sup>	-	Free <sup>2/</sup>	V 12.5% <sup>3/</sup>	-
Finland	1962	Fmk 150 per kg. (22%)	T 25% on gross landed value	-	Fmk 150 per kg. (22%)	T 25% on gross landed value	-	Fmk 1,200 per kg. (50%)	T 25% on gross landed value	-
	1969	Free <sup>2/</sup>	S 11% on retail price or T 12.4% on gross landed value	-	Free <sup>2/</sup>	S 11% on retail price or T 12.4% on gross landed value	-	Free <sup>2/</sup>	S 11% on retail price or T 12.4% on gross landed value	-
Japan <sup>4/</sup>	1962	35%	Commodity tax 10% on DPV (oolong, paochon tea)	-	35%	Commodity tax 10% on DPV (oolong, paochon tea)	-	Instant 35%; 27.5% <sup>5/</sup> Other 30%; 27.5% <sup>5/</sup>	-	-
	1969	Black 35% <sup>2/</sup> Other 20% <sup>2/</sup>	Commodity tax 5% on DPV (oolong, paochon tea)	-	Black 35% <sup>2/</sup> Other 20% <sup>2/</sup>	Commodity tax 10% on DPV (oolong, paochon tea)	-	Instant 25% <sup>2/</sup> Other 20% <sup>2/</sup>	-	-
New Zealand	1962	1d. per lb. (2.1%)	-	-	Less than 5 lb. 4d. per lb. (6.4%)	-	-	50%	-	-
	1969	Free <sup>2/</sup>	-	-	2.5 cents per lb. (6%)	-	-	25% <sup>2/</sup>	-	-
Norway	1962	NKr 2 per kg. (9.3%)	-	-	NKr 2 per kg. (9.3%)	S 10% on retail price	-	30%	S 10% on retail price	-
	1969	Free <sup>2/</sup>	V 20% on DPV	-	Free <sup>2/</sup>	V 20% on DPV	-	Instant free <sup>3/</sup> Other 15% <sup>2/</sup>	V 20% on DPV	-
Sweden	1962	SKr 1 per kg. (6.6%)	S 6% on retail price	-	SKr 1 per kg. (6.6%)	S 6% on retail price	-	10%	S 6% on retail price	-
	1969	Free <sup>2/</sup>	V 10% on DPV	-	Free <sup>2/</sup>	V 10% on DPV	-	Free <sup>2/</sup>	V 10% on DPV	-
Switzerland	1962	Sw F 1 per kg. (15.1%)	-	-	Sw F 1.5 per kg. (16.5%)	-	-	Sw F 3 per kg.	-	-
	1969	Free <sup>2/</sup>	-	-	Free <sup>2/</sup>	-	-	Sw F 2.7 per kg. <sup>2/</sup>	-	-

		Bulk tea (BTN 09.02)			Packaged tea (ETN 09.02)			Extracts, essences, concentrates (BTN 21.02B)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
United Kingdom	1962	2d. per lb. (4.1%)	-	-	2d. per lb. (4.1%)	-	-	10%	-	-
	1969	Free	-	-	Free	-	-	10%	-	-
United States	1962	Free	No Federal taxes	-	Free	No Federal taxes	-	Free	No Federal taxes	-
	1969	Free	No Federal taxes	-	Free	No Federal taxes	-	Free	No Federal taxes	-
<u>7/</u> <u>EEC</u>										
Belgium-Luxembourg	1962	Francs 33.3 per 100 kgs.+ 5.4% (5.7%)	Tr 12% (Belgium) on DPV T 3% (Luxembourg) on DPV	-	3 kgs. or less Francs 33.3 per 100 kgs.+ 6.9% (7.2%)	Tr 12% (Belgium) T 3% (Luxembourg)	-	10%	Tr 6% (Belgium) T 3% (Luxembourg)	-
	1969	9 <sup>2/</sup> %; Free 3 <sup>3/</sup>	Tr 14% (Belgium) on DPV V 8% (Luxembourg) on DPV (1970)	-	11.5 <sup>2/</sup> %; 5 <sup>3/</sup>	Tr 14% (Belgium) V 8% (Luxembourg)	-	12 <sup>2/</sup>	Tr 7% (Belgium) V 8% (Luxembourg)	-
France	1962	Green 18% Black 26.4%	-	Internal tax F 23 per 100 kgs. (2.8%) Uniform tax F 160 per 100 kgs. (20%)	3 kgs. or less Green 23% Black 27%	-	Internal tax F 23 per 100 kgs. (2.8%) Uniform tax F 160 per 100 kgs. (20%)	21.2%	-	Internal tax F 23 per 100 kgs.  Uniform tax F 160 per 100 kgs.
	1969	9 <sup>2/</sup> %; Free 8 <sup>3/</sup>	V 17.6% on DPV (1970)	F 23 per 100 kgs.	11.5 <sup>2/</sup> %; 5 <sup>3/</sup>	V 17.6% on DPV (1970)	-	12 <sup>2/</sup>	V 17.6% on DPV	Soluble extract or essence preparations F 0.828 per kg. Other F 0.51 per kg. E DM 0.04-10.37 per kg. (0.6%-179%) E DM 0.04-10.37 per kg. (0.8%-201%)
Germany, F.R.	1962	DM 325 per 100 kgs. (57%)	T 4% on DPV	E DM 4.15 per kg. (71%)	3 kgs. or less DM 350 per 100 kgs. (61.4%)	T 4%	E DM 4.15 per kg. (71%)	28.4%	T 4% on DPV	-
	1969	9 <sup>2/</sup> %; Free 8 <sup>3/</sup>	V 5.5% on DPV	E DM 4.15 per kg. (80%)	11.5 <sup>2/</sup> %; 5 <sup>3/</sup>	V 5.5% on DPV	E DM 4.15 per kg. (80%)	12 <sup>2/</sup>	V 5.5% on DPV	-
Italy	1962	Lit 364 per kg. min. or 40.4%	T 12% on gross landed value	-	3 kgs. or less Lit 377.1 per kg. min. or 41.9%	T 12% on gross landed value	-	Lit 379.8 per kg. or 42.2%	-	-
	1969	9 <sup>2/</sup> %; Free 5 <sup>3/</sup>	T 14.4% on gross landed value	-	11.5 <sup>2/</sup> %; 5 <sup>3/</sup>	T 14.4% on gross landed value	-	12 <sup>2/</sup>	Compensatory tax 3.6% on DPV T 4% on DPV	-
Netherlands	1962	Florins 47.64 per 100 kgs.	-	-	3 kgs. or less f. 33.3 per 100 kgs. + 6.9% (5.3%)	-	-	10%	-	-
	1969	9 <sup>2/</sup> %; Free 8 <sup>3/</sup>	TVA 4% on DPV	-	11.5 <sup>2/</sup> %; 5 <sup>3/</sup>	V 12% on DPV	-	12 <sup>2/</sup>	V 12% on DPV	-

- 1/ Provisional - subject to amendment  
2/ Final Kennedy Round concession rate  
3/ 15% from 29 June 1970  
4/ Japan has notified her intention to remove the global quota restrictions on imports of black tea by the end of 1971.

- 5/ Quantitative restrictions  
6/ Provisional rates  
7/ The 1962 EEC Common external tariffs for tea with 1970 rates in brackets are - bulk tea 23% (KR 9, free until 30.6.71); in packages of 3 kgs. or less 23% (KR 11.5, 5 until 30.6.71); extracts, essences etc. 24% (KR 12)  
8/ Duty suspended until 30 June 1971  
9/ Reduced rate until 30 June 1971

Symbols: ( ) estimated ad valorem equivalents; T - turnover tax; V - tax on value added; Tr - transmission tax; E - excise tax; S - sales tax; DPV - duty paid value.

Source: Various GATT documents; FAO, CCP:Tah 68 W.P.4; Bulletin International des Douanes 1962 and 1969; Plantation Crops, Commonwealth Secretariat, London, 1970.

Import Duties and Internal Charges on Bananas  
(BTN 08.01A) 1962 and 1969<sup>1/</sup>

Importing country	Year	Import duty (most-favoured-nation rate)	Internal charges	
			TVA, turnover, sales tax, etc.	Selective taxes
Austria	1962	S 126/100 kgs. (28%) Free <sup>2/</sup>	T 5.25% on DPV	-
	1969	S 100/100 kgs <sup>2/</sup> (23%) Free <sup>2/</sup>		-
Canada	1962	50 cents/100 lb. (6.5%)	-	-
	1969	50 cents/100 lb. (6.5%)	-	-
Denmark	1962	5%	V 12.5% (15% from 29 June 1970)	-
	1969	Free <sup>3/</sup>		-
Finland	1962 <sup>4/</sup>	Fmk 60/kg. (104%)	T 25% on gross landed value	-
	1969 <sup>4/</sup>	(a) Cartons Jan./May Fmk 0.30/kg. <sup>2/</sup> (38%) June/Dec. Fmk 0.65/kg. (84%) (b) Bunches Jan./May Fmk 0.25/kg. <sup>2/</sup> (24%) June/Dec. Fmk 0.52/kg. (72%)		S 11% on retail price or T 12.4% on gross landed value
Japan	1962 <sup>4/</sup>	30% (stat. rate): 20% <sup>2/</sup> to 4.6.62 50% <sup>2/</sup> after 4.6.62	-	-
	1969	30% (stat. rate) 50% (temporary rate)	-	-
New Zealand	1962	1d. per lb. (20%)	-	-
	1969	SNZ .004/lb. <sup>3/</sup> (8%)	-	-
Norway	1962	NKr 6.66/100 kgs. (5.5%)	S 10% on retail price	-
	1969	Free <sup>2/</sup>	V 20% on DPV (1970)	-
Sweden	1962	SKr 10/100 kgs. (10%)	S 6% on retail price	-
	1969	Free <sup>2/</sup>	V 10% on DPV	-
Switzerland	1962	Sw F 20/100 kgs. (26.2%)	-	-
	1969	Sw F 20/100 kgs (23.5%)	-	-
United Kingdom <sup>5/</sup>	1962	7s.6d. per cwt. (10%)	-	-
	1969	7s.6d. per cwt. (13.7%)	-	-
United States	1962	Free	No Federal taxes	-
	1969	Free	No Federal taxes	-
<u>EEC<sup>6/</sup></u>				
Belgium- Luxembourg	1962	16.5%	Luxembourg - T 2% on DPV	-
	1969	20% (1.1.70)	Belgium - Tr 12% on DPV Luxembourg - V 8% (1970) on DPV Belgium - Tr 14% on DPV	-
France <sup>4/</sup>	1962	20%	-	-
	1969	20%	V 7.5% on DPV (1970)	-
Germany, F.R.	1962	6%	T 4% on DPV	-
	1969	20% (1.1.70); Free <sup>1/</sup>	V 5.5% on DPV	-

Importing country	Year	Import duty (most-favoured-nation rate)	Internal charges	
			TVA, turnover, sales tax etc	Selective taxes
Italy <sup>8/ 4/</sup>	1962	31.2%	T 2.3% on gross landed value	-
	1969	20%	T 2.3% on wholesale piece	Lit 90/ kg <sup>2/</sup> (90%)
Netherlands	1962	16.5%	T 5% on DPV	-
	1969	20% (1.1.70)	V 4% on DPV	-

<sup>1/</sup> Provisional - subject to amendment

<sup>2/</sup> Provisionally applied rates of duty

<sup>3/</sup> Final Kennedy Round concession rates

<sup>4/</sup> Quantitative restrictions

<sup>5/</sup> Imports from dollar area subject to quota

<sup>6/</sup> The 1962 and 1970 EEC common external tariffs for bananas are 20%.

<sup>7/</sup> Duty-free quota under Treaty of Rome

<sup>8/</sup> Italian banana Monopoly abolished on 1 January 1965

<sup>2/</sup> 100,000 tons of Somalia bananas subject to reduced tax of Lit 60/kg.

Symbols: ( ) estimated ad valorem equivalents; T - turnover tax; DPV - duty paid value;  
V - tax on value added; Tr - transmission tax; S - sales tax

Source: Various GATT documents; FAO, CCP-BA69/7; Bulletin International des Douanes  
1962 and 1969; Fruit Review, Commonwealth Secretariat, London, 1969.

Import Duties and Internal Charges on Imported Pepper  
(BTN 09.04) - 1962 and 1969

Importing country	Year	Import duty (most-favoured-nation rates)	Internal charges	
			TVA, turnover, sales tax, etc.	Selective taxes
Australia	1962	Unground 10% Ground 4d./lb. (10%) + primage 10%	S 12.5%	-
	1969	Unground 10% Ground \$4 .033/lb. (3%) + primage 10%	-	-
Austria	1962	Unground S 1,750/100 kgs. (77%) Ground S 2,700/100 kgs. (166%)	T 5.25% on DPV T 5.25% on DPV	-
	1969	Unground 20% Ground 35%	T 6.25% on DPV T 6.25% on DPV	-
Canada	1962	Unground 5% Ground 3 cents lb. + 10% (18.8%)	-	-
	1969	Unground 5% Ground 7.5%	-	-
Denmark	1962	Free Packed for retail sale 10%	-	-
	1969	Free Packed for retail sale 5%	V 12.5%	-
Finland	1962	Fmk 83/kg. (25%)	T 25% on gross landed value	-
	1969	Free	S 11% on retail price or T 12.4% on gross landed value	-
Japan	1962	Pepperseeds 5% Ground 15% Packed for retail sale 25%	-	-
	1969	Pepperseeds free Ground 5% Packed for retail sale 10%	-	-
New Zealand	1962	Unground 7 1/2% Ground 25%; 40%	-	-
	1969	Unground 3 3/4% Ground 25%; 40%	-	-
Norway	1962	Unmilled Nkr 1/kg. (16 2/3%); milled Nkr 1.2/kg. (20%)	S 10% on retail price V 20% on DPV	-
	1969	Free	-	-
Sweden	1962	SKr 59/100 kgs. (8.7%)	S 6% on retail price	-
	1969	Free	V 10% on DPV	-
Switzerland	1962	Unground Sw F 30/100 kgs. (7.9%) Ground Sw F 60/100 kgs. (17.4%)	-	-
	1969	Unground Sw F 10/100 kgs. (3.6%) Ground Sw F 30/100 kgs. (8.3%)	-	-
United Kingdom	1962	Unground 4s.6d./cwt. or 1.5% Ground 10%	-	-
	1969	Unground free Ground 10%	-	-
United States	1962	Unground free Ground 3 cents/lb. (10%)	No Federal taxes	-
	1969	Unground free Ground 1.5 cents/lb. (5%)	No Federal taxes	-

Importing country	Year	Import duty (most-favoured-nation rates)	Internal charges	
			TVA, turnover, sales tax, etc.	Selective taxes
<u>EEC<sup>4/</sup></u>				
Belgium- Luxembourg	1962	16.5%	Tr 16% (Belgium) on DPV T 3% (Luxembourg) on DPV	-
	1969	Unground 17.5% <sup>2/</sup> (10% until 31.12.70) Ground 12.5% <sup>2/</sup>	Tr 23% (Belgium) on DPV V 8% (Luxembourg) 1970 on DPV	-
France	1962	27%	V 6% (unprocessed) on DPV V 10% (processed) on DPV	-
	1969	As for Belgium-Luxembourg (EEC rate)	V 7.5% on DPV (1970)	F 43/100 kg. (1970)
Germany, F.R.	1962	Unground 25% Ground 35%	T 4% on DPV	-
	1969	As for Belgium-Luxembourg (EEC rate)	V 5.5% on DPV	-
Italy	1962	Unground Lit 395/kg. or 48% Ground Lit 406.30/kg. or 49.5%	T 14% on gross landed value	-
	1969	As for Belgium-Luxembourg (EEC rate)	T 16.0% on gross landed value	-
Netherlands	1962	16.5%	T 5.26% on DPV	-
	1969	As for Belgium-Luxembourg (EEC rate)	V 12% on DPV	-

<sup>1/</sup> Provisional - subject to amendment. Duties and charges shown are for pepper of the genus "piper". Different rates of duty are sometimes applied to pepper of the genus "pimento" or the genus "capsicum". Other flavourings and spices such as vanilla, cinnamon, cloves, nutmeg, mace, cardamom, ginger, etc. are also subject to duties and internal charges in some industrial importing countries.

<sup>2/</sup> Final Kennedy Round concession rate

<sup>3/</sup> 15% from 29 June 1970

<sup>4/</sup> The 1962 EEC common external tariffs for item BTN 09.04 with 1970 rates in brackets are 20% for unground pepper (KR 17, 10 until 31.12.70) and 25% for ground pepper (KR 12.5)

**Symbols:** ( ) - estimated ad valorem equivalents; T - turnover tax; V - tax on value added; Tr - transmission tax; S - sales tax; DPV - duty paid value

**Source:** Various GATT documents; Bulletin International des Douanes 1962 and 1969; Plantation Crops, Commonwealth Secretariat, London, 1970.