

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

SGTP/21
18 December 1970

Limited Distribution

Special Group on Trade
in Tropical Products

IMPORT RESTRICTIONS, IMPORT DUTIES AND INTERNAL
CHARGES ON VEGETABLE OILSEEDS, OILS AND OILCAKE

Note by the Secretariat

Introduction

1. At the last meeting of the Special Group on Trade in Tropical Products in July 1970, it was suggested that information similar to that contained in SGTP/17/Rev.1 dealing with import restrictions, import duties and internal charges on a number of selected tropical products in 1962 and 1969 should be prepared on vegetable oilseeds and oils. The object of the work commenced in July was to examine developments in connexion with the reduction and removal of barriers to trade in tropical products since the adoption of the Ministerial Resolution¹ in May 1963 having regard to the terms of reference of the Special Group which provide that the Group should report on ways and means of overcoming the problems of trade in tropical products. The Group was also instructed to study, among other problems, the incidence of internal charges and revenue duties on tropical products.
2. National policies affecting production and export of vegetable oilseeds and oils which can influence prices and trade are not dealt with in the present note. These aspects are, however, included in the current work on non-tariff barriers taking place in the Agriculture Committee and relevant information may be obtained from the documentation prepared for that Committee. It is recognized that the application of import restrictions and import levies may have similar effects on trade. Where levies are applied, these are mentioned in the section concerning import duties and are shown in the annex. Among other things, the background information provided may help the Special Group to identify tariff differentials between oilseeds and vegetable oils as well as the extent of progress made towards trade liberalization since the 1963 Ministerial Resolution.
3. Because of the implications of interchangeability in end-usage, the material contained in this note relates not only to the major vegetable oilseeds and oils exported mainly by developing countries, but also to those exported mainly by developed countries. To provide a more comprehensive view of the situation, relevant information is also provided for oilcake.

¹For summary, see SGTP/17/Rev.1 (Annex 1).

International trade

4. Oilseeds, oils and oilcake comprise, in terms of value, the most important group of agricultural commodities entering world trade. The magnitude of this trade is indicated by the following preliminary figures for 1969 extracted from "FAO Commodity Review and Outlook 1969-1970".

<u>Value of trade¹</u>	<u>US\$ million</u>
Fats and oils (including oil component of oilseed exports)	2,430
Oilcake (including the estimated value of the cake content of oilseed exports)	<u>2,030</u>
	<u>4,360</u>
<u>Approximate shares</u>	<u>Per cent</u>
Developed countries	50
Developing countries	40
Socialist countries of Eastern Europe and Mainland China	10

General observations

5. The following observations on developments since 1962 in the fields of import restrictions, import duties and levies and internal charges are made on the basis of the information contained in the attachment in order to assist the Group in its work.

Import restrictions

6. Although some progress has been made since 1962, import restraints continue to be applied in a number of countries. Whereas certain member States of the EEC applied import restrictions to a number of oilseeds and oils in 1962, these were abolished by July 1967 with the full implementation of the Common Agricultural Policy for this group of commodities and the adoption of the common external tariff. In the United States, there has been no change in the import quota for groundnuts of 763 tons per annum shelled basis since the late 1950's. During the period 1962-1969, little change was made in the position regarding import restrictions on a number of oilseeds and oils as well as oilcake in Japan. Although there was a large increase in Japanese imports of these products as a whole in the period under review, non-restricted oilseeds accounted for the major part of this expansion.

7. With regard to the other countries mentioned in the annex, Denmark removed restrictions on all the products under consideration except rapeseed, and Austria also appears to have liberalized trade. Imports of most vegetable oilseeds and oils continued to be subject to individual licensing in Finland. Although imports of

¹Excludes butter and lard (\$500 million) but includes fish oil and fish meal

vegetable oilseeds and oils were generally subject to import restriction in New Zealand in 1962, by 1970 restraints had been relaxed to the extent that groundnuts in other than retail packs, olives, fresh or chilled or preserved in brine but not specially preserved for immediate consumption and vegetable oils in containers of more than one gallon (except coconut and linseed oils) are exempt from licensing requirements. Groundnuts in retail packs and linseed imports as well as coconut and linseed oils and all vegetable oils in small containers continue to be restricted.

Import duties

Vegetable oilseeds and oils

8. Details regarding import duties on vegetable oilseeds and oils in the major industrialized countries during 1962 and 1969 are contained in the annex.

9. The introduction of the common external tariff on 1 July 1967 by member States of the EEC resulted in duty-free access into the Community for vegetable oilseeds, some of which were formerly dutiable in particular member States. The duties applied to most vegetable oils utilized for technical or industrial purposes were 5 per cent for crude (4 per cent for palm oil) and 8 per cent for other in 1969 and the rates for other purposes, 10 and 15 per cent respectively (9 and 14 per cent for palm oil). Vegetable oils in containers of 1 kg. or less were dutiable at 20 per cent. The final 1967 alignment of tariffs resulted in duty reductions in some member States and increases in others compared with the position in 1962. Preferential suppliers to the EEC market have duty-free entry.

10. Imported olives preserved in brine and utilized other than for oil production were dutiable at 8 per cent in the EEC during 1969 and olives for oil production were subject to a duty of 8 per cent plus a variable levy. With regard to olive oil, duties were replaced by variable levies in November 1966. Unrefined olive oil imported at c.i.f. prices below the threshold price pays a levy equal to the difference between the two prices. The levy on refined oil consists of a fixed component to protect the processing industry and a variable element similar to that charged on unrefined olive oil. Arrangements have been made with some olive oil producing countries of the Mediterranean basin by which they benefit from reductions in the levy.

11. The basic oils and fats regulation provides that a compensatory levy might be imposed on imports of oilseeds and oils, when as a result of subsidies or bonuses granted by third countries, directly or indirectly, or by equivalent measures, the true offers of such products did not correspond to the prices which would be established in the absence of such measures or practices. A levy might also be imposed when such a situation causes or threatens to cause serious prejudice to Community production of oilseeds and oils. A levy has on occasion been imposed on low-priced imports of sunflower oil from Eastern Europe and also on imports of certain varieties of castor oil from Brazil when it was considered that Community crushers were being threatened.

12. As a result of concessions granted during the Kennedy Round, United States imports of sesameseed and castorseed are duty free and soyabeans and sunflowerseed are dutiable at 1 cent per lb. (5 per cent estimated ad valorem) and 0.4 cents per lb. (4 per cent ad valorem) respectively. Palm nuts and kernels are duty free while other oilseeds are dutiable at varying rates including groundnuts, shelled 7 cents per lb. (27 per cent) and unshelled 4.25 cents (17 per cent), cottonseed 1/3 cent per lb. (5 per cent), copra (other than from the Philippines) 1.25 cents per lb. (16 per cent) and linseed 50 cents per bushel (10 per cent). Under the generalized scheme of preferences for developing countries, the United States has indicated duty-free status for groundnuts within the quota.
13. The United States also granted Kennedy Round concessions on a number of vegetable oils including soyabean, sunflower, rape (for use in manufacture of rubber substitutes or lubricating oil), sesame and castor. Nevertheless, in 1969 most imported vegetable oils, other than palm and palm kernel (unfit for use as food) and crude rapeseed for certain end-uses which are duty free continued to be dutiable at different rates which varied from 22.5 per cent for soyabean to 4 cents per lb. (17 per cent) for groundnut, 3 cents per lb. for cottonseed (28 per cent), and 4.5 cents per lb. for linseed (12 per cent). The current duty-free quota of 80,000 tons of coconut oil per annum from the Philippines declines to 40,000 tons during the calendar years 1971/73 after which it is scheduled to terminate. Imports from the Philippines outside the quota are dutiable at 1 cent per lb. (9 per cent) and from other countries, crude 3 cents (26 per cent) and other 1 cent (9 per cent) respectively. Olives were dutiable at 5 cents per lb. (2 per cent) and olive oil in containers of less than 40 lb. 3.8 cents (12 per cent) and in other containers 2.6 cents (8 per cent). Duty-free status for castor oil is indicated under the generalized scheme of preferences for developing countries.
14. United Kingdom imports of cottonseed, rapeseed and soyabeans were duty free from all sources in 1969. For the other seeds, Commonwealth countries had duty-free entry, the margin of preference being 10 per cent except for sesameseed (5 per cent) and castorseed (7.5 per cent). Duties on vegetable oils have generally remained unchanged during the period under review at rates of 10 per cent and 15 per cent according to product (castor oil 12.5 per cent). As for oilseeds, preferential suppliers were accorded duty-free entry.
15. Japan provides duty-free entry for sunflowerseed, groundnuts for oil extraction (Kennedy Round concession), cottonseed, sesameseed, copra, palm nuts and kernels, linseed and castorseed. The Kennedy Round concession rate for soyabeans is ¥ 2.4 per kg. (6 per cent) and soyabeans for compound feed ¥ 1.2 per kg. (3 per cent). Of the other seeds included in the annex groundnuts other than for oil extraction are dutiable at the temporary rate of 10 per cent, rapeseed ¥ 6.1 per kg. (17 per cent) and olives 15 per cent. The temporary rate of duty applied to a number of oils in 1969 - soya, sunflower, groundnut, cottonseed, rape and sesame - was ¥ 20 per kg., with the estimated ad valorem incidence varying from 12 per cent for groundnut, 23 per cent for cottonseed and 17 per cent for soyabean. Olive oil was duty free and linseed and castor oils were subject to duties of ¥ 11 per kg. or

10 per cent and 10 per cent respectively. Duties on palm and palm-kernel oils were reduced to 8 per cent as a Kennedy Round concession, and under the generalized scheme of preferences for developing countries Japan has indicated a duty of 4 per cent on palm oil.

16. Most oilseed imports into Denmark, Norway and Sweden were free of duty in 1969, although in Sweden an import levy was introduced on oilseeds other than sesameseed, linseed and castorseed used for purposes other than fat extraction. At the end of 1969 the levy was SKr 100 per 100 kgs. with an estimated ad valorem incidence varying from 50 per cent for groundnuts shelled, almost 80 per cent for copra and 120 per cent for soyabeans. Finland continued to impose an import levy of Fmk 0.45 per kg. on most imported oilseeds. The ad valorem incidence in 1969 estimated by the secretariat varied from 140 per cent for soyabeans, to 68 per cent for groundnuts, 83 per cent for copra and 94 per cent for linseed. Olive imports into Denmark during 1969 were duty free, while imports into Norway were dutiable at NKr 0.6 per kg. (60 per cent) and into Sweden SKr 40 per 100 kgs. Between 1962 and 1969, the Finnish import levy on olives was reduced from Fmk 0.6 per kg. (10 per cent) to Fmk 0.3 per kg. (7 per cent). Under the generalized scheme of preferences for developing countries, the Nordic countries are prepared to grant duty-free entry for capers and olives, provisionally preserved etc. (07.03) and certain oilseeds including castor, sesame and linseed.

17. With regard to vegetable oils, the Danish duty generally remained unchanged between 1962 and 1969, mostly at rates of 8 per cent for crude and 12 per cent for other. Olive oil, crude palm and linseed oils as well as castor oil enjoyed duty-free entry. Norwegian vegetable oil imports were dutiable at NKr 0.16 per kg. with the estimated ad valorem incidence varying from 4 to 11 per cent according to unit value of the product. Duties on olive and castor oil were reduced to NKr 0.01 per kg. and free respectively during the period under review. No duty is imposed on vegetable oil imported into Sweden, although a levy is applied to fat products on the basis of the domestic price for rapeseed oil.

18. The Finnish duty rates of 10 per cent for inedible oils and 16 per cent for other, generally remained unchanged between 1962 and 1969 although the rate of import levy increased from Fmk 1.49 to Fmk 1.61 per kg. The estimated ad valorem incidence of the levy in 1969 was 130 per cent for soyabean oil, 100 per cent groundnut, 77 per cent and 63 per cent for palm and palm-kernel oils and 35 per cent for coconut oil. Castor oil is permitted duty-free entry as a Kennedy Round concession and the duty on olive oil was reduced from 16 per cent to 10 per cent during the period. The Nordic offer list of duty-free entry under the generalized scheme of preferences for developing countries covers a number of vegetable oils of which linseed and castor oils are included in the annex.

19. The Swiss duty on oilseeds, at Sw F 0.10 per 100 kgs. (ad valorem incidence less than 1 per cent) has remained unchanged since 1962, as has the duty of Sw F 10 per 100 kgs. on olives. The usual rates for crude and refined vegetable oils in Switzerland during 1969 were Sw F 10 and Sw F 12 per 100 kgs. respectively,

except for refined coconut and palm-kernel oils which were dutiable at Sw F 30 per 100 kgs. Oils for industrial use were subject to a duty of Sw F 1 per 100 kgs. Price supplements are charged on imports of edible oils and fats and on the raw materials and semi-finished products used in their manufacture. These are fixed on the basis of average yield and in November 1970 amounted to Sw F 55 per 100 kgs. of refined products. Switzerland has included oil extracted from olive oil residues by means of solvents and olives (20.02.30) in her illustrative offer lists under the preference scheme for developing countries.

20. Austrian oilseed imports continued to have duty-free access; olives were dutiable at 10 per cent. Vegetable oils unfit for human consumption were also duty free, while refined oils were generally dutiable at 12 or 15 per cent according to product. Pure olive oil was subject to a duty of S 70 per 100 kgs. (3 per cent estimated ad valorem). Austria has offered a 50 per cent reduction on olive oil under the developing country preference scheme.

21. Of the other countries referred to in the annex, Canadian oilseed imports were generally duty free, in some cases as a result of Kennedy Round concessions. Some changes have occurred since 1962 in Canadian duties on vegetable oils, the usual rates in 1969 being crude 10 per cent (BP free) and other 17.5 per cent (BP 12.5 per cent). Olive oil was permitted duty-free entry as a Kennedy Round concession. Under the generalized scheme of preferences for developing countries, Canada indicated its intention of reducing to the zero British Preferential rate, the duties on crude or crude degummed oils of coconut, cottonseed, palm and palm kernel and peanut and to the 12.5 per cent British Preferential rate for the above oils other than crude or crude degummed.

22. Australian imports of vegetable oilseeds were generally duty free in 1969 with the exception of groundnuts which were dutiable at 6.7 cents per lb. (BP 4.2 cents). The estimated ad valorem rates were 71 and 44 per cent respectively. Olives in packs exceeding 1 gallon were dutiable at 15 cents per gallon (8 per cent) with the preferential rate being 11.2 cents (6 per cent). With regard to vegetable oils, Australia operated a by-law arrangement whereby peanut oil and recognized substitute oils were admitted duty free in 1969 on the basis that 3 gallons of imported oil were utilized for each gallon of oil expressed from domestically-produced groundnuts. Certain other oils including palm and palm kernel, coconut and sesameseed had duty-free entry. With to the soft oils (other than sesame) mentioned in the annex and linseed oil, a temporary duty provision was introduced towards the end of 1969, whereby if the f.o.b. price was less than \$1 per gallon, a duty equal to the difference between the import price and \$1 was imposed.

23. In New Zealand, the duty on soyabeans was reduced by 50 per cent to 10 cents per cental as a Kennedy Round concession. Other vegetable oilseeds entered duty free in 1969 and olives remained dutiable at the 1962 rate of 25 per cent. New Zealand has indicated duty-free entry for olives (07.01.31) under the generalized scheme of preferences for developing countries. Vegetable oil imports in containers of 1 gallon or more were generally admitted duty free with the exception of coconut and linseed oils which were dutiable at 22.5 per cent and 5 cents per gallon. Imports of most oils in small containers were subject to a duty of 17.5 per cent (BP 12.5 per cent); other than coconut and linseed oils which were dutiable at 32.5 per cent.

Oilcake

24. During 1969, oilcakes and meal imports continued to be granted duty-free access into a number of importing countries including the EEC, Japan (except soya-bean meal other than for compound feed - 5 per cent), Australia, Austria, Canada, Denmark and Norway. Imports into the United States were dutiable at 0.3 cents per lb. except linseed meal, the duty for which was reduced from 0.25 cents per lb. to 0.12 cents as a Kennedy Round concession. United Kingdom cake and meal imports were subject to a most-favoured-nation duty of 10 per cent (BP free). In New Zealand, the most-favoured-nation rate was 20 per cent other than for cottonseed cake and coconut meal. For these products the Kennedy Round concession rate was 10 per cent. The British Preferential rate applied in New Zealand was free in all cases. In Switzerland, where variable price supplements are charged on fodder including oilcake and meal for animal feed, the duty on oilcake has remained unchanged at Sw F 0.20 per 100 kgs. (less than 1 per cent ad valorem equivalent) since 1962. Between 1962 and 1969, the Finnish import levy on oilcake was reduced from Fmk 0.21 to Fmk 0.09 per kg., the latter rate being equivalent to an estimated ad valorem incidence of 20 to 25 per cent. Although no import duty is imposed on oilcake and meal in Sweden, the import levy at the end of 1969 amounted to SKr 22 per 100 kgs.

25. No offers were made on oilcake under the generalized scheme of preference for developing countries.

Internal charges

26. Available details of internal charges imposed on vegetable oilseeds, oils and oilcake in a number of developed countries are contained in the annex. It would appear that in most of the countries under consideration, tax differentials as between similar products did not apply in 1969. However, in France, where there were no differences in the value added tax (TVA) rates between the various oilseeds, oils and oilcake respectively other than olive oil for industrial purposes which was taxed at a lower rate, there was sometimes a difference in the rate of special tax which was imposed in addition to the TVA. In Italy, it would appear that, of the vegetable oils under consideration, selective taxes were applied to groundnut and olive oils. In Denmark a raw materials tax was imposed on shelled and unshelled groundnuts.

27. The information available indicates that those countries (e.g. Australia, Canada, New Zealand and the United Kingdom) utilizing sales tax systems did not, as a general rule, impose such taxes on vegetable oilseeds, oils and oilcake. Nor were sales taxes imposed in the United States at the federal level, although single-stage sales taxes were levied in forty-four States and the District of Columbia at the retail level on a broad range of products. The rate of tax varied from 2 per cent to 6 per cent, the most common rate being 3 per cent. Food was often exempt from tax. The member States of the EEC which have introduced the TVA in recent years or are about to introduce the TVA (Federal Republic of Germany,

Netherlands and Belgium) have applied or will apply the lower of their scheduled tax rates of 5.5 per cent, 4 per cent and 6 per cent respectively on oilseeds, oils and oilcake. The rate in Luxembourg since 1 January 1970, when the TVA was introduced, has been at the transitional level of 2 per cent which is being increased to the basic rate in the schedule of 4 per cent. Italy is expected to adopt the TVA in 1972, but it is not known at this stage what rates of tax will be applied. However, in the Nordic countries (other than Finland) it would appear that there has been a significant increase in internal taxes which are applied to almost all products without discrimination since the introduction of the value added tax system. In Switzerland during 1969 there were no internal charges other than a 5.4 per cent federal turnover tax on vegetable oils for industrial use, and in Austria it would appear that fixed vegetable oils for immediate human consumption were subject to a turnover tax of 2.5 per cent.

ANNEX

Import Restrictions, Import Duties and Internal Charges
on Vegetable Oilseeds, Oils and Oilcake

The vegetable oilseeds and oils referred to in the attached schedules have been listed according to importance by trade volume during 1969 within each of the main categories (soft oils, hard oils, lauric oils and technical oils) as reported in "FAO Commodity Review and Outlook 1969-1970". As far as possible, information supplied by governments has been used. Where specific rates of duty have been applied, the secretariat has estimated the ad valorem equivalent on the basis of unit values derived from trade statistics generally for the years 1962 and 1968 and 1969. These estimates should be regarded as indicative only. In some cases, the recorded trade was so small that it could have resulted in some variation from actual unit values resulting from larger scale transactions over a year. There were also cases where no trade was recorded. In some other cases various products were grouped together by category so that they lost their individual identity in the available trade statistics with the result that the ad valorem estimates may not accurately reflect the position for each product.

IMPORT DUTIES, INTERNAL CHARGES AND IMPORT RESTRICTIONS AFFECTING TRADE IN VEGETABLE OILSEEDS,
OILS AND OILCAKE - 1962 and 1969

Country Product	AUSTRALIA				AUSTRIA			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969	1962	1969	1962 ^{1,2}	1969 ¹	1962	1969
SOFT OILS								
Soyabean 12.01D Bean	Free	Free	See footnote 4	See footnote 4	Free	Free	-	-
15.07A Oil	For denaturization 2s. per gal. (19%) BP 1s.8d. per gal. (15%) Other 4s. per gal. (38%) BP 2s.8d. per gal. (24.7%)	\$A 0.40 per gal. (46%) ^{2,3} BP \$A 0.267 per gal. (31%) ^{2,3}	See footnote 4	See footnote 4	Unfit for human consumption - Free Refined 12%	Unfit for human consumption - Free Refined 12%	See footnote 3	See footnote 3
ex 23.04 Cake	Free	Free	See footnote 4	See footnote 4	S 250 per 100 kgS.	Free	As animal food, exempt (see foot- note 3)	As animal feed, exempt (see foot- note 3)
Sunflowerseed 12.01H Seed	Free	Free	See footnote 4	See footnote 4	Free	Free	-	-
15.07E Oil	Crude, refined or purified 4s. per gal. BP 2s.8d. per gal.	\$A 0.40 per gal. (55%) ^{2,3}	See footnote 4	See footnote 4	Unfit for human consumption - Free Refined 15%	Unfit for human consumption - Free Refined 15%	See footnote 3	See footnote 3
ex 23.04 Cake	Free	Free	See footnote 4	See footnote 4	S 250 per 100 kgS.	Free	See footnote 3	See footnote 3
Groundnut 12.01A Nut	£3.6s.8d. cental (53%) BP £2.1s.8d. per cental (33%)	\$A 0.067 per lb. (71%- 1967) BP \$A 0.042 per lb. (44%)	See footnote 4	See footnote 4	Free	Free	-	-
15.07C Oil	4s. per gal. (31%) BP 2s.8d. per gal. (21%)	\$A 0.40 per gal. (36%) ^{2,3} BP \$A 0.267 per gal. (25%) ^{2,3}	See footnote 4	See footnote 4	Unfit for human consumption - Free Refined 12%	Unfit for human consumption - Free Refined 12%	See footnote 3	See footnote 3
ex 23.04 Cake	Free	Free	See footnote 4	See footnote 4	S 250 per 100 kgS.	Free	See footnote 3	See footnote 3
Rapeseed 12.01H Seed	Free	Free	See footnote 4	See footnote 4	Free	Free	-	-
15.07F Oil	Crude, refined or purified - Free	\$A 0.40 per gal. (50%) ^{2,3} BP \$A 0.267 per gal. (34%) ^{2,3}	See footnote 4	See footnote 4	Unfit for human consumption - Free Refined 15%	Unfit for human consumption - Free Refined 15%	See footnote 3	See footnote 3
ex 23.04 Cake	Free	Free	See footnote 4	See footnote 4	S 250 per 100 kgS.	Free	See footnote 3	See footnote 3
Cottonseed 12.01F Seed	4s. per cental	Free	See footnote 4	See footnote 4	Free	Free	-	-
15.07B Oil	4s. per gal. (19%) BP 2s.8d. per gal. (12%)	\$A 0.40 per gal. (24%) ^{2,3}	See footnote 4	See footnote 4	Unfit for human consumption - Free Refined 12%	Unfit for human consumption - Free Refined 12%	See footnote 3	See footnote 3
ex 23.04 Cake	Free	Free	See footnote 4	See footnote 4	S 250 per 100 kgS.	Free	See footnote 3	See footnote 3

Country Product	AUSTRALIA				AUSTRIA			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969	1962	1969	1962 ^{1,2}	1969 ¹	1962	1969
Olive ex 07.03 Olives 15.07D Oil	Packs exceeding 1 gal. 1s.6d. per gal. (25%) BP 1s.1.5d. per gal. (17%) Crude, refined, or purified 4s. per gal. (15%); 3s.6d. per gal. (13%)	Packs exceeding 1 gal. \$A 0.15 per gal. (8%); BP \$A 0.112 (6%) \$A 0.40 per gal. (15%); BP \$A 0.35 per gal. (13%)	See footnote 4	See footnote 4	Olives 10% Olives in brine S 70 per 100 kgs. (6%) Unfit for human consumption - Free Pure olive oil S 70 per 100 kgs. (14%) Other - Free	Olives 10% Olives in brine S 70 per 100 kgs. (3%) Pure olive oil S 70 per 100 kgs. (3%) ⁴	-	-
Sesameseed 12.01H Seed 15.07N Oil ex 23.04 Cake	Free Crude, refined or purified 1s.4d. per gal.; BP Free	Free Free	See footnote 4	See footnote 4	Free Unfit for human consumption - Free Refined 15% S 250 per 100 kgs.	Free Unfit for human consumption - Free Refined 15%	-	-
<u>HARD OILS</u> Palm 15.07H Oil	Crude, refined or purified Edible grades 4s. per gal. BP 2s.8d. per gal. Other than edible grades - Free	Free	See footnote 4	See footnote 4	Unfit for human consumption - Free Refined - 12%	Unfit for human consumption - Free Refined 12%	See footnote 3	See footnote 3
<u>LAURIC OILS</u> Coconut 12.01B Copra 15.07K Oil ex 23.04 Cake	Free Crude (having a free fatty acid content exceeding 0.25% calculated as oleic acid) - Free	Free Free	See footnote 4	See footnote 4	Free Unfit for human consumption - Free Refined 12% S 250 per 100 kgs.	Free Unfit for human consumption - Free Refined - 12%	-	-
Palm-kernel 12.01C Nuts and kernels 15.07L Oil ex 23.04 Cake	Free Crude, refined or purified - Free	Free Free	See footnote 4	See footnote 4	Free Unfit for human consumption - Free Refined 12% S 250 per 100 kgs.	Free Unfit for human consumption - Free Refined 12%	-	-
<u>TECHNICAL OILS</u> Linseed 12.01E Seed 15.07G Oil ex 23.04 Cake	2s.6d. per cental; BP 1s.6d. Crude, refined or purified 4s.6d. per gal. (46%)	Free \$A 0.40 per gal. (41%) ²	See footnote 4	See footnote 4	Free Free S 250 per 100 kgs.	Free Free	-	-

Country Product	AUSTRALIA				AUSTRIA			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969	1962	1969	1962 ^{1,2}	1969 ¹	1962	1969
Castor oilseed 12.01G Seed	Free	Free	See footnote 4	See footnote 4	Free	Free	-	-
15.07M Oil	Crude, refined or purified 1s.0d. per gal. (7%); BP 6.75d. per gal. (4%)	\$A 0.044 per gal. (3%) EP Free	See footnote 4	See footnote 4	Free	Free	See footnote 3	See footnote 3

Australia

1. Fixed vegetable oils, fluid or solid, crude, refined or purified as prescribed by departmental by-laws: (a) for all purposes - free; (b) for denaturization - 4d. per gallon (m.f.n.); (c) for denaturization other than as prescribed under (b) but as prescribed by by-laws - 1s.6d. per gallon; (d) soyabean for denaturization - 2s.0d. per gallon.
2. If the f.o.b. price is less than \$1 per gallon, a temporary duty equal to the difference between the import price and \$1 per gallon is imposed except in respect of goods in transit to Australia on 12 November 1969 and entered for home consumption within twenty-one days of importation.
3. Peanut oil and recognized substitute oils (cottonseed, maize, palm (edible grades), rapeseed, sunflowerseed, and soyabean) are admitted duty free under by-law in the ratio of 3 gallons of imported oil for each gallon of oil expressed from Australian-grown peanuts.
4. Imported oilseeds are mainly used as raw materials for further manufacture and as such are exempt from sales tax. Linseed oil, tung oil, vegetable oils put up for culinary purposes and olive oil and castor oil for sale in bottles up to 26 oz. are exempt. Other vegetable oils which are mainly used as raw materials for further manufacture are also exempt. Oilcake is similarly exempt.

Austria

1. Duties on products falling under 15.07 (except olives) which are imported in separate packages not containing more than 5 kgs. are increased by 30 per cent except when imported for use in manufacturing. In this case no duty is charged.
2. Vegetable oils for direct human consumption restricted except linseed oil, castor oil and olive oil.
3. Fixed vegetable oils, fluid or solid, crude, refined or purified in drums or imported without packing in vehicles adapted for the transport of fixed vegetable oils are exempt from tax. For fixed vegetable oils, fluid or solid other than in the above containers for immediate human consumption, the rate of Turnover Countervailing Tax was increased from 1.8 per cent to 2.5 per cent as from February 1968. Under a provision in the Turnover Tax Act 1959 (as amended by Federal Law, Gazette No. 405, 1969) imported raw materials and semi-finished products as well as foodstuffs, and animal feed may be exempted from equalization tax if they are needed for domestic production or domestic requirements but are not produced in sufficient quantities within the country.
4. Under the generalized scheme of preferences for developing countries, Austria has indicated a 50 per cent reduction in the duty on pure olive oil (15.07C ex 2).

Country Product	CANADA				DENMARK			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962	1969	1962	1969	1962 ¹	1969 ²	1962	1969
SOFT OILS								
Soyabean 12.01D Bean	Free	Free	See footnote 3	See footnote 3	Free	Free	As raw material - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
15.07A Oil	For use in processing leather, textile fibres; for manufacturing of soap, paints, varnishes, for use in fish canning - Free Not otherwise specified 20%; BP 15%	For use in manufacturing paints and varnishes and in canning fish - Free ¹ Crude 10%; BP Free Other than crude 17.5%; BP 12.5%	See footnote 3	See footnote 3	Crude 8% Other 12%	Crude 8% Other 12%	S 9% For food - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
ex 23.04 Cake	Free	Free	See footnote 3	See footnote 3	Free	Free	Exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
Sunflowerseed 12.01H Seed	In packages of more than 1 lb. for use in manufacturing or blending - 5%	Free ¹	See footnote 3	See footnote 3	Free	Free	As raw material - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
15.07E Oil	For use in Canadian manufactures 10%; BP Free Not otherwise specified 20%; BP 15%	Crude 10%; BP Free ¹ Other than crude 17.5%; BP 12.5%	See footnote 3	See footnote 3	Crude 8% Other 12%	Crude 8% Other 12%	S 9% For food - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
ex 23.04 Cake	Free	Free	See footnote 3	See footnote 3	Free	Free	Exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
Groundnut 12.01A Nut	Green or shelled Free Other 1 cent per lb.	Free ¹	See footnote 3	See footnote 3	Free	Free	In shell - Raw materials tax of 50% of the dutiable value + DKr 1 per kg. Shelled - Raw materials tax of 50% of dutiable value + DKr 4 per kg.	In shell - Raw materials tax DKr 1 80 øre per kg. Shelled - Raw materials tax DKr 3 per kg.
15.07C Oil	Crude to be refined for edible purposes - 10%; BP Free For manufacturing soap or fish canning - Free Not otherwise specified - 20%; BP 15%	Crude 10%; BP Free ² Other than crude 17.5%; BP 12.5%	See footnote 3	See footnote 3	Crude 8% Other 12%	Crude 8% Other 12%	S 9% For food - exempt	V 12.5% on seeds oils and oilcake (15% from 29.7.70)
ex 23.04 Cake	Free	Free	See footnote 3	See footnote 3	Free	Free	Exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)

Country Product		CANADA				DENMARK			
		Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
		1962	1969	1962	1969	1962 ¹	1969 ²	1962	1969
Rapeseed	12.01H Seed	7.5%; BP 5%	Free ¹	See footnote 3	See footnote 3	Free	Free	As raw material - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
	15.07F Oil	Free	Crude 10%; ¹ BP Free ¹ Other than crude 17.5%; BP 12.5%	See footnote 3	See footnote 3	Crude 8% Other 12%	Crude 8% Other 12%	S 9% For food - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
	ex 23.04 Cake	Free	Free	See footnote 3	See footnote 3	Free	Free	Exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
Cottonseed	12.01F Seed	Free	Free	See footnote 3	See footnote 3	Free	Free	As raw material - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
	15.07B Oil	Crude for processing 10%; BP Free To be refined for edible use 10%; BP Free Crude or refined for manufacturing cottonseed meal 10%; BP Free For fish canning - Free Not otherwise specified 17.5%; BP 12.5%	Crude 10%; ² BP Free ² Other than crude 17.5%; BP 12.5%	See footnote 3	See footnote 3	Crude 8% Other 12%	Crude 8% Other 12%	S 9% For food - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
	ex 23.04 Cake	Free	Free	See footnote 3	See footnote 3	Free	Free	Exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
Olive	ex 07.03 Olives	Ripe in brine Free Sulphured or in brine not bottled Free Pickled or preserved NOP 25% BP 20%	Ripe in brine Free Sulphured or in brine not bottled Free Pickled or preserved NOP 17.5%	See footnote 3	See footnote 3	Free	Free ³	As raw material - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
	15.07D Oil	For manufacturing soap, tobacco, and fish canning - Free For use in processing textile fibres - Free Not otherwise specified 5%; BP Free	Free ¹	See footnote 3	See footnote 3	Free	Free	S 9% For food - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
Sesameseed	12.01H Seed	In packages weighing more than 1 lb. 2.5% av.; BP Free	Free ¹	See footnote 3	See footnote 3	Free	Free	As raw material - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
	15.07N Oil	Crude 20%; BP Free Not otherwise specified 20%; BP 15%	Crude 10%; ¹ BP Free ¹ Other than crude 17.5%; BP 12.5%	See footnote 3	See footnote 3	Crude 8% Other 12%	Crude 8% Other 12%	S 9% For food - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
	ex 23.04 Cake	Free	Free	See footnote 3	See footnote 3	Free	Free	Exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)

Country Product	CANADA				DENMARK			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962	1969	1962	1969	1962 ¹	1969 ²	1962	1969
HARD OILS								
Palm 15.07H Oil	Crude to be refined for edible purposes 10%; BP Free Unbleached or bleached not edible 10%; BP Free For manufacturing soap 10%; BP Free Not otherwise specified 20%; BP 15%	Crude 10%; ^{1,2} BP Free 1,2 Other than crude 17.5%; BP 12.5%	See footnote 3	See footnote 3	Crude Free Other 12%	Crude Free Other 12%	S 9% For food - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
LAURIC OILS								
Coconut 12.01B Copra	Unprepared Free Desiccated 3¢ per lb. (20%); BP 2¢ per lb. (13%)	Free Desiccated coconut 1¢ per lb. (5%) ² BP - Free	See footnote 3	See footnote 3	Free	Free	Copra - Free of tax Desiccated coconut - 50% of the dutiable value	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
15.07K Oil	Crude for refining for edible use 10%; BP Free Not edible for refining or for making soap 10%; BP Free Not otherwise specified 17.5%; BP 12.5%	Crude 10%; ^{1,2} BP Free 1,2 Other than crude 17.5%; BP 12.5%	See footnote 3	See footnote 3	Crude 8% Other 12%	Crude 8% Other 12%	S 9% For food - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
ex 23.04 Cake	Free	Free	See footnote 3	See footnote 3	Free	Free	Exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
Palm-kernel 12.01C Nuts and kernels	Nuts 1¢ per lb; Kernels Free	Free	See footnote 3	See footnote 3	Free	Free	As raw material - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
15.07L Oil	Crude to be refined for edible purposes 10%; BP Free Bleached or unbleached, not edible 10%; BP Free For manufacturing of soap 10%; BP Free Not otherwise specified 20%; BP 15%	Crude 10%; ^{1,2} BP Free 1,2 Other than crude 17.5%; ^{1,2} BP 12.5%	See footnote 3	See footnote 3	Crude 8% Other 12%	Crude 8% Other 12%	S 9% For food - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)
ex 23.04 Cake	Free	Free	See footnote 3	See footnote 3	Free	Free	Exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)

Country Product	CANADA				DENMARK				
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges		
	1962	1969	1962	1969	1962 ¹	1969 ²	1962	1969	
TECHNICAL OILS									
Linseed 12.01E Seed	10¢ per bushel; BP 7.5¢	¹ Free	See footnote 3	See footnote 3	Free	Free	As raw material - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)	
15.07G Oil	Raw or boiled \$1.55 per 100 lb.; BP \$1.125 per 100 lb. Not otherwise specified 20%; BP 15%	Crude or boiled 10%; ¹ BP Free Other than crude or boiled 17.5%; ¹ BP 12.5%	See footnote 3	See footnote 3	Crude - Free Other 12%	Crude - Free Other 12%	S 9% For food - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)	
23.04 Cake	Free	Free	See footnote 3	See footnote 3	Free	Free	Exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)	
Castor oil 12.01G Seed	Free	Free	See footnote 3	See footnote 3	Free	Free	As raw material - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)	
15.07M Oil	Crude Free	Crude Free	See footnote 3	See footnote 3	Free	Free	S 9% For food - exempt	V 12.5% on seeds, oils and oilcake (15% from 29.7.70)	

CANADA:

- Final Kennedy Round rate implemented on 1 January 1968.
(NB. Vegetable oils for fish canning Free.)
- Duty reductions to the levels of the British Preferential rate for desiccated coconut, coconut oil, cottonseed oil, palm and palm kernel oil and peanut oil crude or crude degummed and other than crude or crude degummed are indicated in the Canadian illustrative offer lists in connexion with the generalized scheme of preferences for developing countries.
- Grains and seeds in their natural state exempt from tax. Vegetable oils exempt if labelled and sold as cooking or salad oils. Vegetable oils used as raw materials and oilcake for animal feed also exempt.

DENMARK:

- 1962 All the above vegetable oils except olive oil and castor oil subject to quantitative restrictions. Rapeseed also subject to quantitative restrictions.
- 1962 Rapeseed subject to global quota; no quantitative restrictions on other oilseeds or vegetable oils in the above schedule.
- Final Kennedy Round concession rate.

Symbols: V = tax on value added; S = sales tax

Country		FINLAND				JAPAN			
		Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
Product		1962 ¹	1969 ^{2,3}	1962	1969	1962 ¹	1969 ²	1962	1969
		SOFT OILS							
Soyabean 12.01D	Bean	L Fmk 0.45 per kg. (140%)	L Fmk 0.45 per kg. (97%)	Oilseeds imported as raw material exempt from T	Oilseeds imported as raw material exempt from T	13% or ¥ 4.80 per kg. whichever is smaller (6.5% or ¥ 2.40 for compound feed)	¥ 2.40 ³ per kg. (6%) (¥ 1.20 ³ for compound feed (3%))	Products exempt from commodity tax	Products exempt from commodity tax
15.07A	Oil	Crude 10% Other 16% + L Fmk 1.49 per kg. (138%)	Inedible 10% Other 16% + L Fmk 1.61 per kg. (130%)	Oils extracted but not refined subject to T of 25%. Refined oils and principally edible fats exempt from tax. Vegetable oils used as raw material for industry - exempt	Unrefined vegetable oils extracted from imported oilseeds are liable to internal T of 11% of TIV. Imported vegetable oils are liable to T of 12.4% of tax exclusive value. As raw material - exempt	¥ 28 per kg. (24%) (temporary rate 20%)	¥ 28 per kg. (25%) (temporary rate ¥ 20 per kg. (17%))	Products exempt from commodity tax	Products exempt from commodity tax
ex 23.04	Cake	L Fmk 0.21 per kg. (78%)	L Fmk 0.09 per kg. (20%)	Exempt	Exempt	5% (for compound feed - Free)	5% (for compound feed - Free)	Products exempt from commodity tax	Products exempt from commodity tax
Sunflowerseed 12.01H	Seed	L Fmk 0.45 per kg.	L Fmk 0.45 per kg.	Oilseeds imported as raw material exempt from T	Oilseeds imported as raw material exempt from T	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax
15.07E	Oil	Crude 10% Other 16% + L Fmk 1.49 per kg. (55%)	Inedible 10% Other 16% + L Fmk 1.61 per kg. (43%)	Oils extracted but not refined subject to T of 25%. Refined oils and principally edible fats exempt from tax. Vegetable oils used as raw material for industry - exempt	Unrefined vegetable oils extracted from imported oilseeds are liable to internal T of 11% of TIV. Imported vegetable oils are liable to T of 12.4% of tax exclusive value. As raw material - exempt	15%	¥ 28 per kg. (temporary rate ¥ 20 per kg.)	Products exempt from commodity tax	Products exempt from commodity tax
ex 23.04	Cake	L Fmk 0.21 per kg. (72%)	L Fmk 0.09 per kg. (24%)	Exempt	Exempt	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax
Groundnut 12.01A	Nut	L Fmk 0.45 per kg. (68%)	L Fmk 0.32 per kg. (unshelled 52%; shelled 29%)	Oilseeds imported as raw material exempt from T	Oilseeds imported as raw material exempt from T	¥ 14 per kg. (18%) or 20% whichever is greater (temporary rate 10%)	¥ 14 per kg. (14%) or 20% whichever is greater (temporary rate 10%) For oil ₃ extraction - Free	Products exempt from commodity tax	Products exempt from commodity tax
15.07C	Oil	Crude 10% Other 16% + L Fmk 1.49 per kg. (124%)	Inedible 10% Other 16% + L Fmk 1.61 per kg. (102%)	Oils extracted but not refined subject to T of 25%. Refined oils and principally edible fats exempt from tax. Vegetable oils used as raw material for industry - exempt	Unrefined vegetable oils extracted from imported oilseeds are liable to internal T of 11% of TIV. Imported vegetable oils are liable to T of 12.4% of tax exclusive value. As raw material - exempt	¥ 30 per kg. (temporary rate 20%)	¥ 28 per kg. (17%) (temporary rate ¥ 20 per kg. (12%))	Products exempt from commodity tax	Products exempt from commodity tax
ex 23.04	Cake	L Fmk 0.21 per kg.	L Fmk 0.09 per kg.	Exempt	Exempt	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax

Country Product		FINLAND				JAPAN			
		Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
		1962 ¹	1969 ^{2,3}	1962	1969	1962 ¹	1969 ²	1962	1969
Rapeseed 12.01H	Seed	L Fmk 0.45 per kg. (115%)	L Fmk 0.45 per kg. (110%)	Oilseeds imported as raw material exempt from T	Oilseeds imported as raw material exempt from T	¥ 6.10 per kg.(16%)	¥ 6.10 per kg.(17%)	Products exempt from commodity tax	Products exempt from commodity tax
	15.07F Oil	Crude 10% Other 16% + L Fmk 1.49 per kg. (128%)	Inedible 10% Other 16% + L Fmk 1.61 per kg.	Oils extracted but not refined subject to T of 25%. Refined oils and principally edible fats exempt from tax. Vegetable oils used as raw materials for industry - exempt	Unrefined vegetable oils extracted from imported oilseeds are liable to internal T of 11% of TIV. Imported vegetable oils are liable to T of 12.4% of tax exclusive value. As raw material - exempt	¥ 24 per kg. (temporary rate 15%)	¥ 28 per kg. (temporary rate ¥ 20 per kg.)	Products exempt from commodity tax	Products exempt from commodity tax
	ex 23.04 Cake	L Fmk 0.21 per kg.	L Fmk 0.09 per kg.	Exempt	Exempt	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax
Cottonseed 12.01F	Seed	L Fmk 0.45 per kg.	L Fmk 0.45 per kg.	Oilseeds imported as raw material exempt from T	Oilseeds imported as raw material exempt from T	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax
	15.07B Oil	Crude 10% Other 16% + L Fmk 1.49 per kg. (126%)	Inedible 10% Other 16% + L Fmk 1.61 per kg. (104%)	Oils extracted but not refined subject to T of 25%. Refined oils and principally edible fats exempt from tax. Vegetable oils used as raw material for industry - exempt	Unrefined vegetable oils extracted from imported oilseeds are liable to internal T of 11% of TIV. Imported vegetable oils are liable to T of 12.4% of tax exclusive value. As raw material - exempt	For fish canning for export - Free; other 10%	For fish canning for export - Free; other ¥ 28 per kg. (32%) (temporary rate ¥ 20 per kg.(23%))	Products exempt from commodity tax	Products exempt from commodity tax
	ex 23.04 Cake	L Fmk 0.21 per kg. (84%)	L Fmk 0.09 per kg. (25%)	Exempt	Exempt	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax
Olive 07.03	Olives	L Fmk 0.6 per kg. (10%)	L Fmk 0.3 per kg. (7%)	Oilseeds imported as raw material exempt from T	Oilseeds imported as raw material exempt from T	15%	15%	Products exempt from commodity tax	Products exempt from commodity tax
	15.07D Oil	Crude 10% Other 16% + L Fmk 1.49 per kg. (67%)	Inedible (a) obtained by extraction from olive residues - Free (b) Other 10% Other 16% + L Fmk 1.61 per kg. (42%)	Oils extracted but not refined subject to T of 25%. Refined oils and principally edible fats exempt from tax. Vegetable oils used as raw materials for industry - exempt	Unrefined vegetable oils extracted from imported oilseeds are liable to internal T of 11% of TIV. Imported vegetable oils are liable to T of 12.4% of tax exclusive value. As raw material - exempt	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax

Country Product	FINLAND				JAPAN			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969 ^{2,3}	1962	1969	1962 ¹	1969 ²	1962	1969
Sesameseed 12.01H Seed	L Fmk 0.45 per kg. (115%)	L Fmk 0.45 per kg. (110%)	Oilseeds imported as raw material exempt from T	Oilseeds imported as raw material exempt from T	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax
15.07N Oil	Crude 10% Other 16% + L Fmk 1.49 per kg. (60%)	Inedible 10% Other 16% + L Fmk 1.61 per kg. (51%)	Oils extracted but not refined subject to T of 25%. Refined oils and principally edible fats exempt from tax. Vegetable oils used as raw materials for industry - exempt	Unrefined vegetable oils extracted from imported oilseeds are liable to internal T of 11% of TIV. Imported vegetable oils are liable to T of 12.4% of tax exclusive value. As raw material - exempt	¥ 28 per kg. (temporary rate 15% to 30/9/1962)	¥ 28 per kg. (temporary rate ¥ 20 per kg.)	Products exempt from commodity tax	Products exempt from commodity tax
ex 23.04 Cake	L Fmk 0.21 per kg.	L Fmk 0.09 per kg.	Exempt	Exempt	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax
HARD OILS								
Palm 15.07H Oil	Crude 10% Other 16% + L Fmk 1.49 per kg. (166%)	Inedible 10% Other 16% + L Fmk 1.61 per kg. (77%)	Oils extracted but not refined subject to T of 25%. Refined oils and principally edible fats exempt from tax. Vegetable oils used as raw materials for industry - exempt	Unrefined vegetable oils extracted from imported oilseeds are liable to internal T of 11% of TIV. Imported vegetable oils are liable to T of 12.4% of tax exclusive value. As raw material - exempt	10%	8% ^{3,4}	Products exempt from commodity tax	Products exempt from commodity tax
LAURIC OILS								
Coconut 12.01B Copra	L Fmk 0.45 per kg. (83%)	L Fmk 0.45 per kg. (43%)	Oilseeds imported as raw material exempt from T	Oilseeds imported as raw material exempt from T	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax
15.07K Oil	Crude 10% Other 16% + L Fmk 1.49 per kg. (154%)	Inedible 10% Other 16% + L Fmk 1.61 per kg. (35%)	Oils extracted but not refined subject to T of 25%. Refined oils and principally edible fats exempt from tax. Vegetable oils used as raw materials for industry - exempt	Unrefined vegetable oils extracted from imported oilseeds are liable to internal T of 11% of TIV. Imported vegetable oils are liable to T of 12.4% of tax exclusive value. As raw material - exempt	¥ 10 per kg. or 10% whichever is greater	¥ 10 per kg. (10%) or 10% whichever is the greater	Products exempt from commodity tax	Products exempt from commodity tax
ex 23.04 Cake	L Fmk 0.21 per kg.	L Fmk 0.09 per kg.	Exempt	Exempt	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax

Country Product	FINLAND				JAPAN			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969 ^{2,3}	1962	1969	1962 ¹	1969 ²	1962	1969
Palm kernel 12.01C Nuts and kernels	L Fmk 0.45 per kg.	L Fmk 0.45 per kg.	Oilseeds imported as raw material exempt from T	Oilseeds imported as raw material exempt from T	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax
15.07L Oil	Crude 10% Other 16% + L Fmk 1.49 per kg. (89%)	Inedible 10% Other 16% + L Fmk 1.61 per kg. (63%)	Oils extracted but not refined subject to T of 25%. Refined oils and principally edible fats exempt from tax. Vegetable oils used as raw material for industry - exempt	Unrefined vegetable oils extracted from imported oilseeds are liable to internal T of 11% of TIV. Imported vegetable oils are liable to T of 12.4% of tax exclusive value. As raw material - exempt	10%	8% ³	Products exempt from commodity tax	Products exempt from commodity tax
ex 23.04 Cake	L Fmk 0.21 per kg.	L Fmk 0.09 per kg.	Exempt	Exempt	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax
TECHNICAL OILS								
Linseed 12.01E Seed	L Fmk 0.45 per kg. (94%)	L Fmk 0.45 per kg. (76%)	Oilseeds imported as raw material exempt from T	Oilseeds imported as raw material exempt from T	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax
15.07G Oil	Unbleached - Fmk 0.10 per kg. (11%) Bleached - Fmk 0.12 per kg. (12%) Other 16% + L Fmk 1.49 per kg.	Inedible - Unbleached - Fmk 0.09 per kg. (5%) ³ Bleached - Fmk 0.06 per kg. (4%) ³ Other 16% + L Fmk 1.61 per kg.	Oils extracted but not refined subject to T of 25%. Refined oils and principally edible fats exempt from tax. Vegetable oils used as raw materials for industry - exempt	Unrefined vegetable oils extracted from imported oilseeds are liable to internal T of 11% of TIV. Imported vegetable oils are liable to T of 12.4% of tax exclusive value. As raw material - exempt	¥ 11 per kg. (11%) or 10% whichever is the greater	¥ 11 per kg. (12%) or 10% whichever is the greater	Products exempt from commodity tax	Products exempt from commodity tax
ex 23.04 Cake	L Fmk 0.21 per kg. (72%)	L Fmk 0.09 per kg.	Exempt	Exempt	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax

Country Product	FINLAND				JAPAN			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969 ^{2,3}	1962	1969	1962 ¹	1969 ²	1962	1969
Castor oil seed 12.01B Seed	L Fmk 0.45 per kg.	L Fmk 0.45 per kg.	Oilseeds imported as raw material exempt from T	Oilseeds imported as raw material exempt from T	Free	Free	Products exempt from commodity tax	Products exempt from commodity tax
15.07M Oil	Crude, refined or purified Fmk 0.10 per kg. (7%)	Free ⁵	Oils extracted but not refined subject to T of 25%. Refined oils and principally edible fats exempt from tax. Vegetable oils used as raw materials for industry - exempt	Unrefined vegetable oils extracted from imported oilseeds are liable to internal T of 11% of TIV. Imported vegetable oils are liable to T of 12.4% of tax exclusive value. As raw material - exempt	10%	10%	Products exempt from commodity tax	Products exempt from commodity tax

FINLAND:

1. 1962 All oilseeds and oleaginous fruit, vegetable fats and oils subject to import control.
2. 1969 Soyabean and rapeseed oil as well as inedible linseed oil unbleached subject to global quota. Oilseeds, oleaginous fruit and their flours or meals subject to individual licensing. Vegetable oils individually licensed include cottonseed, groundnut, olive, sunflowerseed, linseed, palm and palm kernel and other excluding sesame.
3. Fixed vegetable oils listed in the above schedule other than castor, linseed and oils obtained by chemical extraction from olive residue which are unfit for human consumption may be imported at the rate of 5 per cent when for use in the soap, leather, lubricating oils and sulphonated oils industries.
4. Olive oil other than unfit for human consumption may be imported at the rate of 5 per cent when for use in the manufacture of preserved food, medicaments, beauty creams, shampoos or soap.
5. Final Kennedy Round concession rates.

Symbols: L = import levy; T = turnover tax; TIV = tax inclusive value.

JAPAN:

1. Groundnuts and groundnut oil, rapeseed and rapeseed oil, and the oils of soyabean, sunflowerseed, cottonseed and castorseed as well as oilcake subject to import restriction.
2. Groundnuts and groundnut oil, rapeseed and rapeseed oil, and the oils of soyabean, sunflowerseed, and cottonseed (excluding oil for mayonnaise) as well as oilcake subject to import quota.
3. Final Kennedy Round concession rate.
4. Under the generalized scheme of preferences for developing countries, Japan has indicated a preferential duty rate of 4 per cent for palm oil in her illustrative offer lists.

Country Product	NEW ZEALAND				NORWAY			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969 ²	1962	1969	1962	1969	1962	1969
SOFT OILS								
Soyabean 12.01D Bean	2s. per cental (2%)	10 ³ per cental (neg.)	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
15.07A Oil	Processed or unprocessed In containers of 1 gal. or more - Free In other containers - 17.5%; BP 12.5%	In containers of 1 gal. or more - Free In other containers 17.5%; BP 12.5%	Exempt	Exempt	NKr 0.16 per kg. (11%)	NKr 0.16 per kg. (11%)	See footnote 1	V 20% on seeds, oils and cakes
ex 23.04 Cake	20%; BP Free	20%; BP Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
Sunflowerseed 12.01H Seed	Free	Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
15.07E Oil	Processed or unprocessed In containers of 1 gal. or more - Free In other containers - 17.5%; BP 12.5%	In containers of 1 gal. or more - Free In other containers - 17.5%; BP 12.5%	Exempt	Exempt	NKr 0.16 per kg. (4%)	NKr 0.16 per kg. (8%)	See footnote 1	V 20% on seeds, oils and cakes
ex 23.04 Cake	20%; BP Free	20%; BP Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
Groundnut 12.01A Nut	Free	Free	Exempt	Exempt	NKr 0.20 per kg.	Free	See footnote 1	V 20% on seeds, oils and cakes
15.07C Oil	In containers of 1 gal. or more - Free In other containers - 12.5%	In containers of 1 gal. or more - Free In other containers 12.5%	Exempt	Exempt	NKr 0.16 per kg. (6%)	NKr 0.16 per kg. (8%)	See footnote 1	V 20% on seeds, oils and cakes
ex 23.04 Cake	20%; BP Free	20%; BP Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
Rapeseed 12.01H Seed	Free	Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
15.07F Oil	In containers of 1 gal. or more - Free In other containers - 17.5%; BP 12.5%	In containers of 1 gal. or more - Free In other containers 17.5%; BP 12.5%	Exempt	Exempt	NKr 0.16 per kg. (8%)	NKr 0.16 per kg. (9%)	See footnote 1	V 20% on seeds, oils and cakes
ex 23.04 Cake	20%; BP Free	20%; BP Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes

Country Product	NEW ZEALAND				NORWAY			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969 ²	1962	1969	1962	1969	1962	1969
Cottonseed 12.01F Seed 15.07B Oil ex 23.04 Cake	Free	Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
	In containers of 1 gal. or more - Free In other containers 17.5%; BP 12.5%	In containers of 1 gal. or more - Free In other containers 17.5%; BP 12.5%	Exempt	Exempt	NKr 0.16 per kg. (6%)	NKr 0.16 per kg. (6%)	See footnote 1	V 20% on seeds, oils and cakes
	20%; BP Free	10%; ³ BP Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
Olive 07.03 Olives 15.07D Oil	25%	25%	Exempt	Exempt	In brine NKr 0.60 per kg. (30%)	In brine NKr 0.30 per kg. (5%)	See footnote 1	V 20% on seeds, oils and cakes
	In containers of 1 gal. or more - Free In other containers - 12.5%	In containers of 1 gal. or more - Free In other containers 12.5%	Exempt	Exempt	NKr 0.02 per kg. (1%)	NKr 0.01 per kg. (neg.)	See footnote 1	V 20% on seeds, oils and cakes
Sesamseed 12.01H Seed 15.07N Oil ex 23.04 Cake	Free	Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
	In containers of 1 gal. or more - Free In other containers - 17.5%; BP 12.5%	In containers of 1 gal. or more - Free In other containers 17.5%; BP 12.5%	Exempt	Exempt	NKr 0.16 per kg.	NKr 0.16 per kg.	See footnote 1	V 20% on seeds, oils and cakes
	20%; BP Free	20%; BP Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
<u>HARD OILS</u> Palm 15.07H Oil	In containers of 1 gal. or more - Free In other containers - 12.5%	In containers of 1 gal. or more - Free In other containers 12.5%	Exempt	Exempt	NKr 0.16 per kg. (7%)	Free	See footnote 1	V 20% on seeds, oils and cakes
<u>LAURIC OILS</u> Coconut 12.01B Copra 15.07K Oil ex 23.04 Cake	Free	Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
In containers of 1 gal. or more - 22.5% In other containers - 32.5%	In containers of 1 gal. or more - 22.5% In other containers 32.5%	Exempt	Exempt	NKr 0.16 per kg. (8%)	NKr 0.16 per kg. (5%)	See footnote 1	V 20% on seeds, oils and cakes	
20%; BP Free	10%; ³ BP Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes	

Country Product	NEW ZEALAND				NORWAY			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969 ²	1962	1969	1962	1969	1962	1969
Palm Kernel 12.01C Nuts and kernels	Free	Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
15.07L Oil	In containers of 1 gal. or more - Free In other containers - 17.5%; BP 12.5%	In containers of 1 gal. or more - Free In other containers 17.5%; BP 12.5%	Exempt	Exempt	NKr 0.16 per kg. (7%)	NKr 0.16 per kg. (4%)	See footnote 1	V 20% on seeds, oils and cakes
ex 23.04 Cake	20%; BP Free	20%; BP Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
TECHNICAL OILS								
Linseed 12.01E Seed	Free	Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
15.07G Oil	In containers of 1 gal. or more - 6d. per gal.; BP Free In other containers 32.5%; BP 12.5%	In containers of 1 gal. or more - 5d. per gal. In other containers 32.5%; BP 12.5%	Exempt	Exempt	NKr 0.16 per kg. (8%)	NKr 0.16 per kg. ² (9%)	See footnote 1	V 20% on seeds, oils and cakes
ex 23.04 Cake	20%; BP Free	20%; BP Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
Castor oil seed 12.01G Seed	Free	Free	Exempt	Exempt	Free	Free	See footnote 1	V 20% on seeds, oils and cakes
15.07M Oil	In containers of 1 gal. or more - Free In other containers - 17.5%; BP 12.5%	In containers of 1 gal. or more - Free In other containers - 17.5%; BP 12.5%	Exempt	Exempt	NKr 0.16 per kg. (6%)	Free	See footnote 1	V 20% on seeds, oils and cakes

NEW ZEALAND:

- Oilseeds and coconut and linseed oil in containers of a capacity of 1 gallon or more, category "C" items (i.e. licence applications considered individually). Other vegetable oils importable in 1962/63 up to 75 per cent of 1960 imports.
- For 1970/71, oilseeds in the above schedule (except groundnuts, linseed and olives) are subject to global quotas. Groundnuts in other than retail packs are exempt from import licensing. Linseed licences are granted only in exceptional circumstances. Olives, fresh or chilled or provisionally preserved in brine etc. but not specially preserved for immediate consumption, are exempt from import licensing. Oilcakes are licensed only in exceptional circumstances. Coconut and linseed oil in containers of one gallon or more are also licensed only in exceptional circumstances. The other oils, imported in containers of one gallon and over, are exempt from import licensing requirements. All oils in containers of less than one gallon are licensed only in exceptional circumstances.
- Final Kennedy Round concession rate.

NORWAY:

- A sales tax of 10 per cent was imposed when goods were sold at the retail stage.
- Under the generalized scheme of preferences for developing countries, Norway has indicated a duty-free concession for linseed oil in the Nordic illustrative offer list.

Symbols: V = tax on value added.

Country Product	SWEDEN				SWITZERLAND			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969 ²	1962	1969	1962	1969	1962 ¹	1969 ¹
SOFT OILS								
Soyabean 12.01D Bean	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.10 per 100 kgs. (neg.)	Sw F 0.10 per 100 kgs. (neg.)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
15.07A Oil	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Crude Sw F 10 per 100 kgs. (8%) Refined Sw F 12 per 100 kgs. (9%) For industrial use Sw F 1 per 100 kgs. (1%)	For human consumption Crude Sw F 10 per 100 kgs. (11%) Refined Sw F 12 per 100 kgs. (10%) For industrial use Sw F 1 per 100 kgs. (1%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
ex 23.04 Cake	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.20 per 100 kgs. (0.5%)	Sw F 0.20 per 100 kgs. (0.4%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
Sunflowerseed 12.01H Seed	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.10 per 100 kgs. (neg.)	Sw F 0.10 per 100 kgs. (neg.)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
15.07E Oil	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Crude Sw F 10 per 100 kgs. (8%) Refined Sw F 12 per 100 kgs. (9%) For industrial use Sw F 1 per 100 kgs. (1%)	For human consumption Crude Sw F 10 per 100 kgs. (11%) Refined Sw F 12 per 100 kgs. (10%) For industrial use Sw F 1 per 100 kgs. (1%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
ex 23.04 Cake	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.20 per 100 kgs. (0.5%)	Sw F 0.20 per 100 kgs. (0.4%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
Groundnut 12.01A Nut	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.10 per 100 kgs. (neg.)	Sw F 0.10 per 100 kgs. (neg.)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
15.07C Oil	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Crude Sw F 10 per 100 kgs. (8%) Refined Sw F 12 per 100 kgs. (9%) For industrial use Sw F 1 per 100 kgs. (1%)	For human consumption Crude Sw F 10 per 100 kgs. (11%) Refined Sw F 12 per 100 kgs. (10%) For industrial use Sw F 1 per 100 kgs. (1%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
ex 23.04 Cake	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.20 per 100 kgs. (0.5%)	Sw F 0.20 per 100 kgs. (0.4%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use

Country Product	SWEDEN				SWITZERLAND			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969 ²	1962	1969	1962	1969	1962 ¹	1969 ¹
Rapeseed 12.01C Seed	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.10 per 100 kgs. (neg.)	Sw F 0.10 per 100 kgs. (neg.)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
15.07F Oil	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Crude Sw F 10 per 100 kgs. (8%) Refined Sw F 12 per 100 kgs. (9%) For industrial use Sw F 1 per 100 kgs. (1%)	For human consumption Crude Sw F 10 per 100 kgs. (11%) Refined Sw F 12 per 100 kgs. (10%) For industrial use Sw F 1 per 100 kgs. (1%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
ex 23.04 Cake	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.20 per 100 kgs. (0.5%)	Sw F 0.20 per 100 kgs. (0.4%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
Cottonseed 12.01F Seed	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.10 per 100 kgs. (neg.)	Sw F 0.10 per 100 kgs. (neg.)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
15.07B Oil	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Crude Sw F 10 per 100 kgs. (8%) Refined Sw F 12 per 100 kgs. (9%) For industrial use Sw F 1 per 100 kgs. (1%)	For human consumption Crude Sw F 10 per 100 kgs. (11%) Refined Sw F 12 per 100 kgs. (10%) For industrial use Sw F 1 per 100 kgs. (1%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
ex 23.04 Cake	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.20 per 100 kgs. (0.5%)	Sw F 0.20 per 100 kgs. (0.4%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
Olive 07.03 Olives	40 Skr. per 100 kgs.	40 Skr. per 100 kgs.	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 10 per 100 kgs.	Sw F 10 per 100 kgs.	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
15.07D Oil	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	In containers of more than 10 kgs. - Sw F 10 per 100 kgs. (4%) In containers of 10 kgs. or less - Sw F 12 per 100 kgs. (4%) For industrial use Sw F 1 per 100 kgs. (0.6%)	For human consumption In containers of more than 10 kgs. - Sw F 10 per 100 kgs. (3%) In containers of 10 kgs. or less - Sw F 12 per 100 kgs. (4%) For industrial use Sw F 1 per 100 kgs. ² (0.8%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use

Country Product	SWEDEN				SWITZERLAND			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969 ²	1962	1969	1962	1969	1962 ¹	1969 ¹
Sesameseed 12.01H Seed	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.10 per 100 kgs. (neg.)	Sw F 0.10 per 100 kgs. (neg.)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Crude Sw F 10 per 100 kgs. (8%) Refined Sw F 12 per 100 kgs. (9%) For industrial use Sw F 1 per 100 kgs. (1%)	For human consumption Crude Sw F 10 per 100 kgs. (11%) Refined Sw F 12 per 100 kgs. (10%) For industrial use Sw F 1 per 100 kgs. (1%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.20 per 100 kgs. (0.5%)	Sw F 0.20 per 100 kgs. (0.4%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
HARD OILS								
Palm 15.07H Oil	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Crude Sw F 10 per 100 kgs. (8%) Refined Sw F 12 per 100 kgs. (9%) For industrial use Sw F 1 per 100 kgs. (1%)	For human consumption Crude Sw F 10 per 100 kgs. (11%) Refined Sw F 12 per 100 kgs. (10%) For industrial use Sw F 1 per 100 kgs. (1%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Crude Sw F 10 per 100 kgs. (9%) Refined Sw F 30 per 100 kgs. (18%) For industrial use Sw F 1 per 100 kgs. (1%)	For human consumption Crude Sw F 10 per 100 kgs. (7%) Refined Sw F 30 per 100 kgs. (7%) For industrial use Sw F 1 per 100 kgs. (1%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.20 per 100 kgs. (0.5%)	Sw F 0.20 per 100 kgs. (0.4%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
LAURIC OILS								
Coconut 12.01B Copra	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.10 per 100 kgs. (neg.)	Sw F 0.10 per 100 kgs. (neg.)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Crude Sw F 10 per 100 kgs. (9%) Refined Sw F 30 per 100 kgs. (18%) For industrial use Sw F 1 per 100 kgs. (1%)	For human consumption Crude Sw F 10 per 100 kgs. (7%) Refined Sw F 30 per 100 kgs. (7%) For industrial use Sw F 1 per 100 kgs. (1%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.20 per 100 kgs. (0.5%)	Sw F 0.20 per 100 kgs. (0.4%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use

Country Product	SWEDEN				SWITZERLAND			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969 ²	1962	1969	1962	1969	1962 ¹	1969 ¹
Palm kernel 12.01C Nuts and kernels	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.10 per 100 kgs. (neg.)	Sw F 0.10 per 100 kgs. (neg.)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
15.07L Oil	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Crude Sw F 10 per 100 kgs. (9%) Refined Sw F 30 per 100 kgs. (13%) For industrial use Sw F 1 per 100 kgs. (1%)	For human consumption Crude Sw F 10 per 100 kgs. (7%) Refined Sw F 30 per 100 kgs. (7%) For industrial use Sw F 1 per 100 kgs. (1%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
ex 23.04 Cake	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.20 per 100 kgs. (0.5%)	Sw F 0.20 per 100 kgs. (0.4%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
TECHNICAL OILS								
Linsseed 12.01E Seed	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.10 per 100 kgs. (neg.)	Sw F 0.10 per 100 kgs. (neg.)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
15.07G Oil	Un- bleached SKr 7 per 100 kgs. (6%); bleached SKr 9 per 100 kgs. (6%)	Un- bleached - Free; ⁴ bleached SKr 4.50 ⁴ 100 kgs. (3%)	See footnote 3	V 10% on value, tax included, for seed, oil and cake	For human consumption Crude Sw F 10 per 100 kgs. (9%) Refined Sw F 12 per 100 kgs. (10%) For industrial use Sw F 1 per 100 kgs. (1%)	For human consumption Crude Sw F 10 per 100 kgs. (10%) Refined Sw F 12 per 100 kgs. (12%) For industrial use Sw F 1 per 100 kgs. (1%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
ex 23.04 Cake	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.20 per 100 kgs. (0.5%)	Sw F 0.20 per 100 kgs. (0.4%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use

Country Product	SWEDEN				SWITZERLAND			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969 ²	1962	1969	1962	1969	1962 ¹	1969 ¹
Castor oilseed 12.01G Seed	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Sw F 0.10 per 100 kgs. (neg.)	Sw F 0.10 per 100 kgs. (neg.)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use
15.07M Oil	Free	Free	See footnote 3	V 10% on value, tax included, for seed, oil and cake	Crude Sw F 10 per 100 kgs. (6%) Refined Sw F 12 per 100 kgs. (7%) For industrial use Sw F 1 per 100 kgs. (1%)	For human consumption Crude Sw F 10 per 100 kgs. (11%) Refined Sw F 12 per 100 kgs. (10%) For industrial use Sw F 1 per 100 kgs. (1%)	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use	No internal charges except 5.4% federal turnover tax on vegetable oils for industrial use

SWEDEN

1. All the above vegetable oils (except castor oil and linseed oil) were subject to a levy based on raw material costs for margarine production. Oilseeds were not subject to levies or customs duties. However, by manufacturing of oils the levy was imposed irrespective of whether the oilseed was imported or of domestic origin. As at 31 December 1962, the import levy on fat products was SKr 131 per 100 kgs. and on oilcakes SKr 9 per 100 kgs.
2. On 1 July 1969, an import levy was introduced for the above-mentioned seeds (except sesame, linseed and castor seed) when used for purposes other than fat extraction. The levy on fat products is calculated on the basis of the domestic price for rapeseed oil. As at 31 December 1969, the levy on seeds was SKr 100 per 100 kgs. and on oilcake SKr 22 per 100 kgs.
3. 1962 A general sales tax of 6% imposed when goods sold at the retail stage. Seeds and fodder for animal feeding exempt from tax.
4. Final Kennedy Round concession rate.

Symbols: V = tax on value added.

SWITZERLAND

1. Price supplements are charged on imports of edible oils and fats and on the raw materials and semi-finished products used in their manufacture. These are fixed on the basis of average yield and at present amount to Sw F 55 per 100 kgs. gross of refined products. In addition, variable price supplements are charged on fodder (oilcake and meal for animal feed, edible oils for fodder and residues resulting from the extraction of oil).
2. Under the generalized scheme of preferences for developing countries, Switzerland has included oil extracted from olive oil residues by means of solvents in her illustrative offer lists.

Symbols: T = turnover tax; DPV = duty paid value.

Country Product	UNITED KINGDOM						UNITED STATES			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges			
	1962	1969	1962	1969	1962	1969	1962	1969		
SOFT OILS										
Soyabean 12.01D (UK 12.01A)	Bean	5%; BP Free	Free ¹	Nil	Nil	Certified seed 1.7¢ per lb. (13%) (1.4¢ per lb. (11%)) ¹ Other - 2.0¢ per lb.	1¢ per lb. ² (5%)	No Federal taxes ³	No Federal taxes ³	
15.07A (UK 15.07C)	Oil	15%; BP Free	15%; BP Free	Nil	Nil	Value not more than 7 7/9¢ per lb. - 3.5¢ per lb. Value over 7 7/9¢ per lb. - 45% av.	22.5% ²	No Federal taxes ³	No Federal taxes ³	
ex 23.04	Cake	15%; BP Free	10%; ¹ BP Free	Nil	Nil	0.3¢ per lb.	0.3¢ per lb.	No Federal taxes ³	No Federal taxes ³	
Sunflowerseed 12.01H (UK 12.01E)	Seed	10%; BP Free	10%; BP Free	Nil	Nil	1¢ per lb. (15%) (0.8¢ per lb. (11%)) ¹	0.4¢ per lb. ² (4%)	No Federal taxes ³	No Federal taxes ³	
15.07E (UK 15.07C)	Oil	15%; BP Free	15%; BP Free	Nil	Nil	Denatured (inedible) - Free Undenatured (edible) - 10% (8%) ¹	Unfit for use as food - 0.9¢ per lb. ² (10%) Other - 0.9¢ per lb. (10%) + 4% ²	2.25¢ per lb. (1.8¢ per lb.) ¹	No Federal taxes ³	
ex 23.04	Cake	10%; BP Free	10%; BP Free	Nil	Nil	0.3¢ per lb.	0.3¢ per lb.	No Federal taxes	No Federal taxes ³	
Groundnut 12.01A (UK 12.01E)	Nut	10%; BP Free	10%; BP Free	Nil	Nil	Shelled, blanched and roasted 7¢ per lb. (50%) Unshelled 4.25¢ per lb. (33%)	Shelled, blanched and roasted 7¢ per lb. ² (27%) Unshelled 4.25¢ per lb. (17%)	No Federal taxes	No Federal taxes ³	
15.07C	Oil	15%; BP Free	15%; BP Free	Nil	Nil	4¢ per lb. (29%)	4¢ per lb. (17%)	No Federal taxes	No Federal taxes ³	
ex 23.04	Cake	10%; BP Free	10%; BP Free	Nil	Nil	0.3¢ per lb.	0.3¢ per lb.	No Federal taxes	No Federal taxes ³	
Rapeseed 12.01H (UK 12.01A)	Seed	Free	Free	Nil	Nil	Free	1¢ per lb. (14%)	1¢ per lb.	No Federal taxes	
15.07F	Oil	15%; BP Free	15%; BP Free	Nil	Nil	Unfit for food use - For use in manufacture of rubber substitutes or lubricating oil - Free Other - Free	Free 1.8¢ per lb. (19%) 0.45¢ per lb. ² (5%)	No Federal taxes 2.25¢ per lb. (1.8¢ per lb.) ¹ No Federal taxes	No Federal taxes No Federal taxes No Federal taxes	
ex 23.04	Cake	10%; BP Free	10%; BP Free	Nil	Nil	Other - For use in manufacture of rubber substitutes or lubricating oil - 4.5¢ per gal. (6%) Other - 5.75¢ per gal. (7%) (4.5¢ per gal. (6%)) ¹	2.4¢ per lb. (26%) 0.3¢ per lb.	2.25¢ per lb. (1.8¢ per lb.) ¹ No Federal taxes	No Federal taxes No Federal taxes	
Cottonseed 12.01F (UK 12.01A)	Seed	Free	Free	Nil	Nil	1/3¢ per lb. (5%)	1/3¢ per lb. (5%)	No Federal taxes	No Federal taxes	
15.07B	Oil	10%; BP Free	10%; BP Free	Nil	Nil	3¢ per lb. (19%)	3¢ per lb. (28%)	No Federal taxes	No Federal taxes	
ex 23.04	Cake	10%; BP Free	10%; BP Free	Nil	Nil	0.3¢ per lb.	0.3¢ per lb. (11%)	No Federal taxes	No Federal taxes	

Country Product	UNITED KINGDOM				UNITED STATES			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962	1969	1962	1969	1962	1969	1962	1969
Olive 07.03 Olives 15.07D Oil	10%; BP Free 10%; BP Free	10%; BP Free 10%; BP Free	Nil Nil	Nil Nil	5¢ per lb. (3%) Inedible - Free Edible, in packages of less than 40 lb. - 4.75¢ per lb. (15%) (3.8¢ per lb. (12%)) ¹ ; of 40 lb. or more - 3.25¢ per lb. (13%) (2.6¢ per lb. (11%)) ⁷	5¢ per lb. (2%) Unfit for use as food - Free Other - (a) with a gross weight of less than 40 lb. including container - 3.8¢ per lb. (12%); (b) other - 2.6¢ per lb. (8%)	No Federal taxes No Federal taxes	No Federal taxes No Federal taxes
Sesameseed 12.01H (UK 12.01B) Seed 15.07N (UK 15.07C) Oil ex 23.04 Cake	5%; BP Free 15%; BP Free 10%; BP Free	5%; BP Free 15%; BP Free 10%; BP Free	Nil Nil Nil	Nil Nil Nil	Free Denatured - Free Undenatured 2¢ per lb. (1.5¢ per lb.) ¹ 0.3¢ per lb.	Free ² Unfit for use as food 2.2¢ per lb. ² Other - 0.7¢ per lb. ² (3%) 0.3¢ per lb.	0.59¢ per lb. 4.5¢ per lb. No Federal taxes	No Federal taxes No Federal taxes No Federal taxes
HARD OILS								
Palm 15.07H (UK 15.07E) Oil	10%; BP Free	10%; BP Free	Nil	Nil	For manufacture of iron, steel, tin - Free Other - Free	For manufacture of iron, steel, tin - Free Other - Free	No Federal taxes 3¢ per lb. (suspended)	No Federal taxes No Federal taxes
LAURIC OILS								
Coconut 12.01B (UK 12.01E) Copra 15.07K (UK 15.07C) Oil ex 23.04 Cake	10%; BP Free 15%; BP Free 10%; BP Free	10%; BP Free 15%; BP Free 10%; BP Free	Nil Nil Nil	Nil Nil Nil	Free From Philippines - Within quota of 160,000 tons per year - Free Outside quota - 1¢ per lb. (10%) Other countries - Crude 1¢ per lb. (10%) Other - 1¢ per lb. (10%)	From Philippines - Free Other - 1.25¢ per lb. (16%) From Philippines - Within quota of 80,000 tons per year - Free Outside quota - 1¢ per lb. (9%) Other countries - Crude 3¢ per lb. (26%) Other - 1¢ per lb. (9%)	1.87¢ per lb. (suspended) 3.12¢ per lb. (1.87¢ per lb. suspended) 3¢ per lb. (suspended) 3¢ per lb. (suspended) 3¢ per lb. (suspended) + 2¢ per lb. No Federal taxes	No Federal taxes No Federal taxes No Federal taxes No Federal taxes No Federal taxes No Federal taxes
Palm kernel 12.01C (UK 12.01E) Nuts and kernels 15.07L Oil ex 23.04 Cake	10%; BP Free 10%; BP Free 10%; BP Free	10%; BP Free 10%; BP Free 10%; BP Free	Nil Nil Nil	Nil Nil Nil	Free Denatured Free Undenatured 0.5¢ per lb. (5%) 0.3¢ per lb.	Free Unfit for use as food - Free Other - 0.5¢ per lb. (4%) 0.3¢ per lb.	Nuts 0.35¢ per lb. (suspended) Kernels 1.35¢ per lb. (suspended) 3¢ per lb. (suspended) 3¢ per lb. (suspended)	No Federal taxes No Federal taxes No Federal taxes No Federal taxes

Country Product	UNITED KINGDOM				UNITED STATES			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962	1969	1962	1969	1962	1969	1962	1969
TECHNICAL OILS								
Linseed 12.01E Seed	10%; BP Free	10%; BP	Nil	Nil	50¢ per bushel of 56 lb.	50¢ per bushel of 56 lb. (10%)	No Federal taxes	No Federal taxes
15.07G Oil (UK 15.07C)	15%; BP Free	15%; BP Free	Nil	Nil	4.5¢ per lb. (15%)	4.5¢ per lb. (12%)	See footnote 6	See footnote 6
ex 23.04 Cake	10%; BP Free	10%; BP Free	Nil	Nil	0.25¢ per lb.	0.12¢ per lb. ²	No Federal taxes	No Federal taxes
Castor oil seeds 12.01G Seeds (UK 12.01C)	7.5%; BP Free	7.5%; BP Free	Nil	Nil	0.25¢ per lb. (5%)	Free ²	No Federal taxes	No Federal taxes
15.07M Oil (UK 15.07B)	12.5%; BP Free	12.5%; BP Free	Nil	Nil	1.5¢ per lb. (13%)	Value not over 20¢ per lb. - 7.5% ^{2,3} Value over 20¢ per lb. - 1.5¢ per lb. ^{2,5} (14%)	See footnote 6	See footnote 6

UNITED KINGDOM:

1. Final Kennedy Round concession rates.

UNITED STATES:

1. Rate of duty is final stage of Dillon Round concession, the first stage of which became effective 1 July 1962.
2. Final Kennedy Round concession rate.
3. As noted in document L/3389 which assembles information on practices of contracting parties in relation to border tax adjustments, single-stage sales taxes were levied in forty-four States and the District of Columbia at the retail level. The rate of tax varied from 2 per cent to 6 per cent; the most common rate being 3 per cent. Food was often exempt from tax.
4. Imports of groundnuts restricted to 1,709,000 lb. shelled basis per annum.
5. Under the generalized scheme of preferences for developing countries the United States has indicated duty-free status for peanuts, shelled, blanched, prepared (within a quota of 1,709,000 lb. shelled basis per annum) and castor oil in her illustrative offer lists.
6. Federal excise tax of 6¢ per gallon on lubricating oils (including e.g. castor and linseed oils when used for this purpose).
7. The duty on olive oil is final stage of concession negotiated with Spain under GATT; the first stage of which became effective 1 January 1963.

Country Product	BENELUX				FRANCE			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962	1969 ¹	1962	1969 ²	1962 ¹	1969 ²	1962	1969
SOFT OILS								
Soyabeans 12.01D Seed	Free	Free	See footnote 2	See footnote 3	Free	Free	V 6%	V 7.5%
15.07A Oil	For technical or industrial uses (other than for foodstuffs) crude 5%; other 9.4% For other purposes - crude 6.5%; other 11.5%; in containers of 1 kg. or less crude 9.5%; other 13%	For technical or industrial uses (other than for foodstuffs) crude 5%; other 8% For other purposes - crude 10%; other 15%; in containers of 1 kg. or less 20%	See footnote 2	See footnote 3	For technical or industrial uses (other than for foodstuffs) crude 14.1%; other 15% For other purposes - crude 15.6%; other 16.2%; in containers of 1 kg. or less 20%	For technical or industrial uses (other than for foodstuffs) crude 5%; other 8% For other purposes - crude 10%; other 15%; in containers of 1 kg. or less 20%	Industrial purposes V 20% Liquid for food purposes V 6% Solid oil for food purposes V 10% (special tax FO.13 per kg. on liquid and solid for food purposes)	Industrial V 23% Liquid V 7.5% Solid V 17.6% (special tax FO.20 per kg. on liquid and solid for food purposes)
ex 23.04 Cake	Free	Free	See footnote 2	See footnote 3	Free	Free	V 6%	V 7.5%
Sunflowerseed 12.01H Seed	As for soya	As for soya	See footnote 2	See footnote 3	As for soya	As for soya	As for soya	As for soya
15.07E Oil								
ex 23.04 Cake								
Groundnut 12.01A Nut	As for soya	As for soya	See footnote 2	See footnote 3	As for soya	As for soya	(special tax FO.15 per kg. on oil for food purposes). Otherwise as for soya for nut, oil and cake	(special tax FO.23 per kg. for oil for food purposes). Otherwise as for soya for nut, oil and cake
15.07C Oil								
ex 23.04 Cake								
Rapeseed 12.01H Seed	As for soya	As for soya	See footnote 2	See footnote 3	As for soya	As for soya	As for soya	As for soya
15.07F Oil								
ex 23.04 Cake								
Cottonseed 12.01F Seed	As for soya	As for soya	See footnote 2	See footnote 3	As for soya	As for soya	As for soya	As for soya
15.07B Oil								
ex 23.04 Cake								

Country Product	BENELUX				FRANCE			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962	1969 ¹	1962	1969	1962 ¹	1969 ²	1962	1969
Olive 07.03 Olives 15.07D Oil	Preserved in brine, etc. 10.8% For technical or industrial uses (other than for foodstuffs) crude 5%; other 9.4% For other uses - in containers of 20 kgs. or less crude 9.5%; other 13%; otherwise imported - virgin 8.5%; other - crude 9.5%; other 13%	Preserved in brine, etc. other than oil production 8%; oil production 8% + levy Variable levies	Netherlands - turnover tax 5% Otherwise as in footnote 2 See footnote 2	See footnote 3 See footnote 3	Preserved provisionally in brine, etc. 8% For technical or industrial uses (other than for foodstuffs) crude 14.1%; other 15%; For other uses - in containers of 20 kgs. or less 20%; otherwise imported - virgin 17%; other 20%	Preserved in brine etc. other than oil production 8%; oil production 8% + levy Variable levies	(special tax FO.17 per kg. on oil for food purposes). Otherwise as for soya for olives and olive oil	V 7.5% For industrial purposes V 17.5% Liquid for food purposes V 7.5% Solid for food purposes V 17.6% (special tax FO.26 per kg. on oil for food purposes)
Sesameseed 12.01H Seed 15.07N Oil ex 23.04 Cake	As for soya	As for soya	See footnote 2	See footnote 3	As for soya	As for soya	As for soya	As for soya
<u>HARD OILS</u> Palm 15.07H Oil	For technical or industrial uses (other than for foodstuffs) crude 1.5%; other 9.4% For other purposes crude 2.7%; other 11.2%	For technical and industrial uses (other than for foodstuffs) crude 4%; other 8% For other purposes crude 9%; other 14%	See footnote 2	See footnote 3	For technical or industrial uses (other than for foodstuffs) crude 5%; other 8% For other purposes crude 9%; other 14%	For technical or industrial uses (other than for foodstuffs) crude 4%; other 8% For other purposes crude 9%; other 14%	(special tax FO.09 per kg. on oil for food purposes). Otherwise as for soyabean oil	(special tax FO.14 per kg. on oil for food purposes). Otherwise as for soyabean oil
<u>LAURIC OILS</u> Coconut 12.01B Copra 15.07K Oil ex 23.04 Cake	As for soya	As for soya	See footnote 2	See footnote 3	7% (minimum F 3.5 per 100 kgs. gross) For technical or industrial uses (other than for foodstuffs) crude 12%; other 15% For other purposes crude 13.5%; other 16.2% in containers of 1 kg. or less 20% Free	As for soya	(special tax FO.10 per kg. on oil for food purposes). Otherwise as for soya for copra, oil and cake	(special tax FO.15 per kg. on oil for food purposes). Otherwise as for soya for copra, oil and cake

Country Product	BENELUX				FRANCE			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962	1969 ¹	1962	1969	1962 ¹	1969 ²	1962	1969
Palm kernel 12.01C Nuts and kernels 15.07L Oil ex 23.04 Cake	As for soya	As for soya	See footnote 2	See footnote 3	7% (minimum of F 2.8 per 100 kgs. gross)	As for soya	(special tax FO.10 per kg. on oil for food purposes). Otherwise as for soya for nuts and kernels, oil and cake	(special tax FO.15 per kg. on oil for food purposes). Otherwise as for soya for nuts and kernels, oil and cake
<u>TECHNICAL OILS</u> Linseed 12.01E Seed 15.07G Oil ex 23.04 Cake	As for soya	As for soya	See footnote 2	See footnote 3	Free	As for soya	As for soya	As for soya
Jasstor seed 12.01G Seed 15.07M Oil	Free	Free	See footnote 2	See footnote 3	5.6% (suspended)	Free	As for soya for seed and oil	As for soya for seed and oil
	For technical or industrial uses ⁴ (other than for foodstuffs) for manufacture of amino-undecanoic acid, synthetic textile fibres and plastics - Free; for other uses - crude 5.3%; other 9.4% For other purposes ⁴ - crude 6.5%; other 11.5%; in containers of 1 kg. or less; crude 9.5%; other 11.5%	For technical or industrial uses (other than for foodstuffs) for manufacture of amino-undecanoic acid, synthetic textile fibres and plastics - Free; for other uses - crude 10%; other 15%; in containers of 1 kg. or less 20%			For technical or industrial uses (other than for foodstuffs) for manufacture of amino-undecanoic acid, synthetic textile fibres and plastics - crude 5.6% (suspended); other 12.6% (suspended); for other uses - crude 8%; other 15% For other purposes - crude 15.6%; other 20%; in containers of 1 kg. or less 20%	For technical or industrial uses (other than for foodstuffs) for manufacture of amino-undecanoic acid, synthetic textile fibres and plastics - Free for other uses 8% For other purposes - crude 10%; other 15%; in containers of 1 kg. or less 20%		

BENETJX

1. With effect from 1 July 1967, all customs duties on vegetable oilseeds, oils and oilcake were abolished between member States of the EEC and between the Community and the Associated States and Territories. At the same time the common external tariff was applied to imports from third countries. Compensatory levies may be introduced on imports if these threaten Community production, or are subsidized.
2. Belgium. A transmission tax of 6% calculated on the duty paid value was imposed on oilseeds, oilcake and edible palm-oil. A tax of 8% was charged on other oils in the above schedule.
Netherlands. Vegetable oilseeds, oil and oilcake were exempt from turnover tax.
Luxembourg. A tax of 2% of the duty paid value was payable on all items.
3. Belgium. A transmission tax of 7% calculated on the duty paid value imposed on oilseeds, oilcake and edible palm-oil. A tax of 9% charged on other oils in the above schedule. These taxes will be replaced by a value-added tax of 6% as from 1 January 1971.
Netherlands. A value-added tax of 4% is charged on the above products.
Luxembourg. A value-added tax of 4% is charged on the above products as from 1 January 1970, (reduced transitional rate 2%).
4. Castor oil subject to import quotas in 1962.

FRANCE

1. Groundnuts, soyabean, rapeseed and linseed and their oils as well as palm-oil were subject to import restrictions.
2. With effect from 1 July 1967, all customs duties on vegetable oilseeds, oils and oilcake were abolished between member States of the EEC and between the Community and the Associated States and Territories. At the same time, the common external tariff was applied to imports from third countries. Compensatory levies may be introduced on imports if these threaten Community production or are subsidized.

Symbol: V = tax on value added

Country Product	FEDERAL REPUBLIC OF GERMANY				ITALY				
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges		
	1962 ¹	1969 ²	1962	1969	1962 ¹	1969 ²	1962	1969	
SOFT OILS									
Soyabean 12.01D Bean	Free	Free	Nil	V 5.5% on DPV	Free	Free	See footnote 3	See footnote 4	
15.07A Oil	For technical or industrial uses (other than for food-stuffs) crude 6.5%; other 11.5% For other purposes - crude 6.5%; other 11.5%; in containers of 1 kg. or less 23.5%	For technical or industrial uses (other than for food-stuffs) crude 5%; other 8% For other purposes - crude 10%; other 15%; in containers of 1 kg. or less 20%	T edible 3% other - crude Nil; other 4%	V 5.5% on DPV	For technical and industrial uses (other than for food-stuffs) crude 5.7%; other 6.6% For other purposes - crude 10.5%; other 22% ⁵ ; in containers of 1 kg. or less 20%	For technical or industrial uses (other than for food-stuffs) crude 5%; other 8% For other purposes - crude 10%; other 15%; in containers of 1 kg. or less 20%	See footnote 3	See footnote 4	
ex 23.04 Cake	Free	Free	Nil	V 5.5% on DPV	Over 7% by weight of oil 5.6%; other Free	Free	See footnote 3	See footnote 4	
Sunflowerseed 12.01H Seed			Nil	V 5.5% on DPV	For production of oil for industrial use Free; For production of edible oils 3.5%; Other 7%		See footnote 3	See footnote 4	
15.07E Oil	As for soya	As for soya	T edible 3% Other - crude Nil; other 4%	V 5.5% on DPV	For technical and industrial uses (other than for food-stuffs) crude 5.7%; other 6.6% For other purposes - crude 10.5%; other 22% ⁵ ; in containers of 1 kg. or less 20%	As for soya	See footnote 3	See footnote 4	
ex 23.04 Cake			Nil	V 5.5% on DPV	Over 7% by weight of oil 7%; other Free		See footnote 3	See footnote 4	
Groundnut 12.01A Nut			Minced or shredded kernels 4%; other Nil	V 5.5% on DPV	For production of oil for industrial use Free; For production of edible oils 2.8%; other 5.6%		See footnote 3	See footnote 4	
15.07C Oil	As for soya	As for soya	T edible 3% other - crude Nil other 4%	V 5.5% on DPV	For technical or industrial uses (other than for food-stuffs) crude 5.7%; other 6.6% For other purposes - crude 15.6%; other 17.1% ⁵ ; in containers of 1 kg. or less 20%	As for soya	See footnote 3	See footnote 4	
ex 23.04 Cake			Nil	V 5.5% on DPV	Over 7% by weight of oil 5.6%; other Free		See footnote 3	See footnote 4	

Country Product	FEDERAL REPUBLIC OF GERMANY				ITALY			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969 ²	1962	1969	1962 ¹	1969 ²	1962	1969
Rapeseed 12.01H Nut 15.07F Oil ex 23.04 Cake			Nil	V 5.5% on DPV	For production of oil for industrial uses Free; For production of edible oils 3.5%; other 7%		See footnote 3	See footnote 4
	As for soya	As for soya	T edible 3% other - crude Nil; other 4%	V 5.5% on DPV	For technical or industrial uses (other than for food-stuffs) crude 5.7%; other 6.6% For other purposes - crude 17% ⁵ ; other 18.5% ⁵ ; in containers of 1 kg. or less 20%	As for soya	See footnote 3	See footnote 4
			Nil	V 5.5% on DPV	Over 7% by weight of oil 7%; other Free		See footnote 3	See footnote 4
Cottonseed 12.01F Seed 15.07B Oil ex 23.04 Cake			Nil	V 5.5% on DPV	For production of oil for industrial uses Free; For production of edible oils 3.5%; other 7%		See footnote 3	See footnote 4
	As for soya	As for soya	T edible 3% other - crude Nil; other 4%	V 5.5% on DPV	For technical or industrial uses (other than for food-stuffs) crude 5.7%; other 6.6% For other purposes - crude 10.5% ⁵ ; other 22% ⁵ ; in containers of 1 kg. or less 20%	As for soya	See footnote 3	See footnote 4
			Nil	V 5.5% on DPV	Over 7% by weight of oil 7%; other Free		See footnote 3	See footnote 4
Olive 07.03 Olives 15.07D Oil	Preserved in brine etc. 5.9%	Preserved in brine etc. - other than oil production 8% oil production 8% + levy	T 4%	V 5.5% on DPV	Preserved in brine etc. 9.4%	Preserved in brine etc. - other than oil production 8% oil production 8% + levy	See footnote 3	See footnote 4
	For technical or industrial uses (other than for food-stuffs) crude 10.9%; other 10.9% For other purposes - in containers of 20 kgs. or less 10.9% in other containers virgin 10% other 10%	Variable levies	Nil	V 5.5% on DPV	For technical or industrial uses (other than for food-stuffs) crude 15.5% other 16.4% For other purposes - virgin fish preserving 5.1%; other 19.1% Other preserving 6%; other 20%; in containers of 20 kgs. or less 20%	Variable levies	See footnote 3	See footnote 4

Country Product	FEDERAL REPUBLIC OF GERMANY				ITALY			
	Import duty (m.f.n. rate)		Internal charges		Import duty (m.f.n. rate)		Internal charges	
	1962 ¹	1969 ²	1962	1969	1962 ¹	1969 ²	1962	1969
Sesameseed 12.01H Seed			N11	V 5.5% on DPV	For production of oil for industrial uses Free; For production of edible oils 2.8%; other 5.6%		See footnote 3	See footnote 4
15.07N Oil	As for soya	As for soya	T edible 3% other - crude N11 other 4%	V 5.5% on DPV	For technical or industrial uses (other than for food-stuffs) crude 5.7%; other 6.6% For other purposes - crude 15.6%; other 17.1%; in containers of 1 kg. or less 20%	As for soya	See footnote 3	See footnote 4
ex 23.04 Cake			N11	V 5.5% on DPV	Over 7% by weight of oil 5.6%; other Free		See footnote 3	See footnote 4
HARD OILS								
Palm 15.07H Oil	For technical or industrial uses (other than for food-stuffs) crude 6.2%; other 11.2% For other purposes - crude 6.2%; other 11.2% in containers of 1 kg. or less 21.7%	For technical or industrial uses (other than for food-stuffs) crude 4%; other 8% For other purposes - crude 9%; other 14% in containers of 1 kg. or less 20%	For industrial uses; T bleached N11; other 5% For other uses crude N11; other 3%	V 5.5% on DPV	For technical or industrial uses (other than for food-stuffs) crude 1.5%; other 2.4% For other purposes - crude 2.7%; other purified for human use 14%	For technical or industrial uses (other than for food-stuffs) crude 4%; other 8% For other purposes - crude 9%; other 14%; in containers of 1 kg. or less 20%	See footnote 3	See footnote 4
LAURIC OILS								
Coconut 12.01B Copra			N11	V 5.5% on DPV	Free		See footnote 3	See footnote 4
15.07K Oil	As for soya	As for soya	T edible 3% other - crude N11 other 4%	V 5.5% on DPV	For technical or industrial uses (other than for food-stuffs) crude 8.5%; other 9.4% For other purposes - crude 10%; purified 18.5%; other 11.5%; in containers of 1 kg. or less purified 20%; other 13%	As for soya	See footnote 3	See footnote 4
ex 23.04 Cake			N11	V 5.5% on DPV	Free		See footnote 3	See footnote 4

Country Product	FEDERAL REPUBLIC OF GERMANY				ITALY				
	Import duty (m.f.n. rate)		Internal charges		(Import duty (m.f.n. rate))		Internal charges		
	1962 ¹	1969 ²	1962	1969	1962 ¹	1969 ²	1962	1969	
Palm kernel 12.01C Nuts and kernels 15.07L Oil ex 23.04 Cake		As for soya	As for soya	Nil T edible 3% other - crude Nil; other 4%	V 5.5% on DPV V 5.5% on DPV	Free For technical or industrial uses (other than for food- stuffs) crude 5.7%; other 6.6% For other purposes - crude 10%; purified 18.5%; other 11.5%; in containers of 1 kg. or less purified 20%; other 13%	As for soya	See footnote 3 See footnote 3 See footnote 3	See footnote 4 See footnote 4 See footnote 4
TECHNICAL OILS Linseed 12.01E Seed 15.07G Oil ex 23.04 Cake	Free For technical or industrial uses (other than for food- stuffs) crude 7.2%; other 12.9% For other purposes - crude 7.2%; other 12.9% in containers of 1 kg. or less 23.5%	As for soya	For industrial use - crude Nil; other T 3% Other - crude Nil; other 3%	Nil V 5.5% on DPV V 5.5% on DPV	Free For technical or industrial uses (other than for food- stuffs) crude 5.7%; other 6.6% For other purposes - crude 18.4%; other 19.9%; in containers of 1 kg. net or less 20%	As for soya	See footnote 3 See footnote 3 See footnote 3	See footnote 4 See footnote 4 See footnote 4	
Castor seed 12.01G Seed 15.07M Oil	Free For technical or industrial uses (other than for food- stuffs) for the manufacture of amino-undecanoic acids, synthetic textile fibres and plastics - crude Free; other 7% For other purposes - crude 2.4%; other 9.4% For other uses - crude 15.5%; other 11.5% in containers of 1 kg. or less 23.5%	Free For technical or industrial uses (other than for food- stuffs) for the manufacture of amino-undecanoic acids, synthetic textile fibres and plastics - Free; for other purposes 8% For other uses crude 10%; other 15% in containers of 1 kg. or less 20%	Nil For industrial use T 4% Other crude Nil; other 3%	Nil V 5.5% on DPV V 5.5% on DPV	For production of oil for industrial use Free; Other 3.5% For technical or industrial uses (other than for food- stuffs) for the manufacture of amino-undecanoic acids, synthetic textile fibres or plastics - 12.6%; for other uses 6.6%; 15% For other purposes - crude 15.6%; other 17.1%; in containers of 1 kg. or less 20%	Free For technical or industrial uses (other than for food- stuffs) for the manufacture of amino-undecanoic acids, synthetic textile fibres or plastics - Free for other purposes 8% For other uses crude 10%; other 15%; in containers of 1 kg. or less 20%	See footnote 3 See footnote 3	See footnote 4 See footnote 4	

FEDERAL REPUBLIC OF GERMANY:

1. Edible vegetable oils (other than olive oil in containers for retail sale) were subject to quantitative import restriction.
2. With effect from 1 July 1967 all customs duties on vegetable oilseeds, oils and oilcake were abolished between member countries and between the Community and the Associated Overseas States and Territories. At the same time, the common external tariff was applied to imports from outside the Community. Compensatory levies may be introduced on imports if these threaten Community production or are subsidized.

Symbols: V = tax on value added; DPV = duty paid value; T = turnover tax.

ITALY:

1. Certain vegetable oils and oilseeds were subject to import restriction.
2. With effect from 1 July 1967 all customs duties on vegetable oilseeds, oils and oilcake were abolished between member countries and between the Community and the Associated Overseas States and Territories. At the same time the common external tariff was applied to imports from outside the Community. Compensatory levies may be introduced on imports if these threaten Community production, or are subsidized.
3. 1962 Oilseeds General turnover tax of 3.3 per cent (2.3 per cent on soyabeans) of gross landed value (GLV)

Vegetable oils General turnover tax (a) 1.3 per cent of GLV on oils for human consumption or refining; (b) 3.3 per cent for other oils. Compensatory tax of 3 per cent of GLV on all oils. Frontier surtax corresponding to domestic processing levy, crude oils Lit 6,000 per quintal. refined Lit 6,500 per quintal. Frontier surtax corresponding to domestic processing levy, imposed on oil content of imported products Lit 25,000 per quintal.

Oilcake General turnover tax 3.3 per cent of GLV.

4. 1969 Oilseeds General turnover tax of 4 per cent (2.8 per cent on soyabeans) of GLV except industrial seeds 3.3 per cent (2.3 per cent soyabeans).

Vegetable oils General turnover tax (a) 1.3 per cent of GLV on edible oils; (b) 4 per cent of GLV on oil for industrial use and refining. Compensatory tax 3.6 per cent of GLV on all oils. Frontier surtaxes as for 1962. Selective excise taxes applied to groundnut oil and olive oil.

Oilcake General turnover tax 4 per cent of GLV.

5. For the fish preserving industry - crude 3 per cent; other 4.5 per cent.