

GENERAL AGREEMENT ON TARIFFS AND TRADE

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Committee on Tariff Concessions

FEASIBILITY OF CREATING A DATA BASE FOR THE HARMONIZED SYSTEM NEGOTIATIONS

Note by the Secretariat

1. At its meeting on 28 February the Tariff Committee had a preliminary exchange of views concerning the usefulness and the technical feasibility of a common data base containing the data which will be required for the negotiations under Article XXVIII prior to the introduction of the Harmonized System (HS). Several delegations suggested that a small group of experts of interested contracting parties might draft proposals for establishing a common data base (TAR/M/10, para 4.12). Following a series of informal discussions, the secretariat prepared a note setting out the data requirements and the technical problems which the computerization of the documentation for the HS negotiations would involve. The note was discussed in three informal meetings (2-3 June, 19 July and 29 September 1983) to which experts from countries participating in the Tariff Study exercise were invited. The present paper sums up the views expressed in the Group and sets out points which were considered during the Group meetings.

2. Although some delegations were not in a position to express their definite commitment at that stage as to their participation, it was generally recognized that a common data base was technically feasible and that such an exercise would be useful for the conduct of the HS negotiations under Article XXVIII. Delegations of the Nordic countries stated that they did not envisage participating in the exercise since they did not have the technical means at this stage. They would nevertheless provide part of the information in computerized form in order to fully participate in Article XXVIII negotiations and agreed to the secretariat proceeding with establishment of a common data base provided it would have no budget implications.

3. With regard to the contents of the data base, it was agreed that the computerized information should include the basic data as outlined in paragraph 4 of document L/5470/Rev.1. Since furthermore, a large part of industrial countries' tariffs are already bound, most participants expressed the view that the information should not be restricted to bound tariff items, but should cover the whole tariff nomenclature. A problem may, however, arise with regard to submissions from other contracting parties, especially the less developed countries, which may not be in a position to provide computerized schedules at all.

4. In view of the difficulties arising from conversion of the diskettes to magnetic tape and the impossibility of using optical reader for the present loose-leaf schedules, participating countries would submit their loose-leaf schedules (both the existing and the proposed schedule in HS nomenclature) on magnetic tape. Some delegations had problems in recording product descriptions in full text and it was considered that, for the existing schedule, countries might submit product descriptions in an abbreviated form as long as product coverage could be clearly identified. In all cases a printed copy of the customs tariff would be provided in addition, and the negotiations would be carried out on the basis of the legal text. For the HS schedules, the full legal text should be recorded. In this context a solution will have to be worked out for recording unnumbered tariff headings in a uniform manner for each participant. To avoid unnecessary work duplication, the secretariat could undertake the recording of descriptions at the level of six-digit HS headings and above and provide copies to delegations.

5. On the question of earlier initial negotiating rights (INR) some delegations would have problems in providing detailed information in time for the negotiations. With regard to reporting the earlier INR's in the HS schedule, the question was asked as to whether it would be at all possible to trace all the earlier INR's in cases where the nomenclatures would be completely reshaped as a result of the introduction of the HS. Some delegations suggested that only a reference be made in the HS Loose-Leaf Schedule to the existence of earlier INR's. The file layout in the Annex provides for the two alternatives.

6. For specific, mixed and compound rates, the Group recognized that ad valorem equivalents (AVE) should be provided, since AVE's were necessary for Article XXVIII negotiations. Most delegations agreed that the AVE's would be calculated separately for each of the three years for which import statistics will be submitted together with the corresponding trade-weighted average AVE over the three years. It was, however, recognized that precise assessment of the AVE's may be impossible for those new tariff lines which will result from subdivision of existing tariff items. For this reason, AVE's based on one single year should, in the view of some participants, be satisfactory.

7. The Group also envisaged the possibility of using a normalized coding system for recording specific, mixed and compound rates. Although the system could not cover all types of rates, a great majority would fit into the normalized coding. A fixed field length could then be adopted for this element. The reading of the information, comparability and printing would thus be facilitated and in most cases the AVE's could be calculated directly. Some participants thought that a normalized code was not necessary since AVE's would anyhow be provided; others expressed the view that coded rates could prove useful in a common database exercise. A format corresponding to the two options is shown in the Annex.

8. For import statistics, the Group agreed that they would be recorded, in national currency, by country of origin, in value and quantity. In addition to figures for each of the three most recent years, average imports over the three years should either be provided or compiled for the database. National codes for country of origin and quantity units would be converted under the secretariat responsibility to a standard set of codes.

9. With regard to trade allocations, no uniform method could be adopted. In some countries estimates will be based on the present or future pattern of imports; in other countries, advice from industry and trade will be sought. It was agreed that, in the first instance, global allocations will be provided and expressed as a percentage of the value of imports. It was, however, recognized that trade allocations might also have to be estimated for certain major suppliers, especially in cases where the trade pattern differs widely by origin. Thus in the case of the United States, global allocations between TSUS items and HS items would not be accurate and the United States authorities envisage providing allocations at the country of origin level in a majority of cases. Although the trade allocations will, in general, be based on the trade pattern in one given year, the possibility of indicating differences between the three years reported should not be excluded. In all cases the method of estimation should be described.

10. With regard to formats to be adopted for the circulation of the data base information between participants, the Group expressed the view that it was too early at this stage to consider this matter in detail. Some delegations stated that they did not have the technical facilities to process the information from magnetic tapes in their capitals and that they envisaged requesting the secretariat to carry out the calculations and provide them with printed tables. The Group also thought that definition of standard programmes would have to be discussed at a later stage.

11. With regard to the form which the data base would take, the secretariat note had outlined four different approaches:

(i) a common data base containing the data submitted by participants, verified, converted to a standard format and kept up-to-date under the secretariat responsibility, with the possibility for participants of on-line retrieval and processing of the information;

(ii) a common data base as under (i) above, but without the possibility of on-line access and data retrieval; copies of the data base or information extracted therefrom being circulated among participants on magnetic tapes for computerized analysis in capitals.

(iii) computerized information submitted by participants on magnetic tapes which the secretariat would verify and convert to a common format; the information being kept on magnetic tapes to be exchanged between participants; no on-line updating facilities being established.

(iv) exchange of computerized information among participants without any processing in the secretariat.

12. Considering the four approaches the majority of delegations were in favour of a data base as proposed under (i) or (ii). Some of them would carry out the work in their capitals during the early phases of the negotiations, and were ultimately envisaging an on-line connexion to the data base in Geneva. Other delegations stated that they would favour the third option since they did not envisage an on-line processing of the information from the common base. However, if a data base is established for countries participating in option (i) or (ii), the data from the other countries would also be loaded on the base and the third option would in fact be equivalent to the second. The fourth alternative was not retained by the Group.

13. Several delegations stressed the importance of reciprocity in the exchange of information and access to the data base.

14. The following paragraphs outline the detailed content of the data files, formats for data submissions and the organization of the base, reflecting the points on which agreement was reached in the Group discussions.

CONTENT, FORMAT AND DATA ORGANIZATION

(A) (1) THE BASIC DATA (as agreed by the Committee)

The basic data requirements are covered by paragraph 4 of L/5470/Rev.1 (TAR/W/25/Rev.2 and Annexes 1 to 6). From this document, several groups of data can be identified:

- (a) Existing loose-leaf schedule (as described in detail in TAR/W/9).
- Tariff item number expressed in the current national tariff nomenclature (col. 1).
 - Tariff item description (col. 2).
 - Most recently bound rate of duty (col. 3).
 - Reference to earlier GATT instrument(s) containing the concession. (Coded according to recommendations in TAR/W/6) (col. 4).
 - Initial negotiating right on the most recent concession (see TAR/W/5 and Add.1 for abbreviations to be used). (col. 5).

- Legal instrument(s) through which the concession was first established (see TAR/W/6 for codes) (col. 6).
- Information on earlier concession(s) in cases where earlier INR's exist (col. 7):
 - GATT instrument(s) containing the concession (see TAR/W/6 for codes).
 - INR's (see TAR/W/5 and Add.1).
 - Indication of partial coverage of the concession, if applicable, (in the present loose-leaf schedules, this is indicated by underlining the contracting party abbreviation having the INR).
 - Rate of the earlier concession(s).
 - Tariff number of earlier concession if different from col. 1 (in certain cases this is indicated in a footnote in the present loose-leaf).

(b) Proposed loose-leaf schedule in the nomenclature of the harmonized system

The content and the format of the proposed loose-leaf schedules should, in principle, be the same as the present loose-leaf schedules.

(c) Import statistics

- Tariff number of the existing loose-leaf schedules.
- Total imports for each of the most recent three years for which statistics are available.

(d) Ad valorem equivalents of specific, mixed or compound rates.

(e) Cross-reference from the existing to the proposed schedules

For each existing item:

- Tariff item number in the existing schedules.
- Tariff item number(s) in the proposed HS schedule.
- Percentage of imports in the existing item which is to be allocated to the proposed item(s).

(2) SUPPLEMENTARY INFORMATION

In addition to the basic data required for building up Annexes 1 to 6 to document TAR/W/25/Rev.2, inclusion of the unbound tariff items was found in general useful and the following additional information necessary for Article XXVIII negotiations:

- Import statistics by country of origin, in value and quantity. The quantity, where applicable, would be expressed in the unit used for customs duty collection and the unit should be the same for the three years. In addition to imports for the most recent three years, average imports for the three years would also be recorded.
- In addition to global allocations based on the value of origin of imports, the possibility of providing allocations at country level should be envisaged.

(B) FORMATS FOR DATA SUBMISSION

Annexes A, B, C and D contain proposed layouts for submission of the information on computer tapes. These layouts cover the basic information outlined under (A)(1) above and also, the supplementary information mentioned under (A)(2).

(1) loose-leaf schedules

Annex A refers to the loose-leaf schedule. The general layout has been designed to allow delegations to submit the information element by element so that the file structure would not be altered if one or more element was not provided. All elements would be recorded in one file (separately for existing and proposed HS schedules) to ensure homogeneity of the information submitted. The layout also provides for submission of supplementary information such as AVE's and relevant information on unbound items. The format for normalized coding of specific, mixed and compound rates is given in Annex D.

Since no single solution could be agreed with regard to product descriptions which are not self-explanatory (especially in the case of residual items), Annex A provides layouts for both full and abbreviated text of the descriptions. For residual items descriptions the solution could be to use the implicit link built in the CCCN or HS Nomenclature. As already mentioned, a standard system for retrieving sequentially the unnumbered headings will have to be designed in order to maintain the hierarchy between different levels of tariff headings and to conform with the various formats to be adopted for reporting descriptions and footnotes on display units or hardcopy listings. The numbering system will be discussed in detail with participants in order to arrive at a commonly acceptable solution during the preparatory work for the establishment of the data base.

(2) Import statistics

Annex B refers to detailed import statistics for three years and average of the three years in value (national currency) and quantity. The nomenclature should be the same for any of the three years and correspond to the existing tariff schedule. In cases where extensive nomenclature changes occur in a given year and adjustments could not be made to conform with other years submitted, the Group agreed that it would be acceptable to leave the field empty, provided corresponding items were concorded accurately to the HS nomenclature. The Group also agreed that national country of origin codes and quantity unit codes be converted to a standard coding system. The question of the identification of trade flows by tariff treatment was also raised in the discussions.

(3) Concordance with trade allocations from existing to proposed schedules

Annex C contains a proposed layout for a concordance between the two tariff nomenclatures. The layout provides for trade allocations at global level and at the level of individual suppliers as well as trade allocations for each of the three years if applicable.

(C) DATA BASE ORGANIZATION

(1) Management system (DBMS)

The secretariat has been using ADABAS for the management of the Tariff Study files and is fully satisfied with this system. From the experience acquired during the three years of utilization, it appears that ADABAS would be suitable for the present exercise. Together with ADABAS, a general-purpose language is available (NATURAL). The logical/physical organization of the data base would have to take into account the efficiency/constraints of both ADABAS and NATURAL.

One of the advantages of NATURAL is the short period of time necessary for training. The training facilities could be organized by the secretariat. Approximately one week would be necessary for the course, provided attendees already had a general knowledge of ADABAS. Two days could be dedicated to the data base architecture and four or five days to NATURAL language and experimentation of NATURAL on display terminals. If desired, the secretariat could prepare for the course a paper outlining the data base organization in the context of ADABAS.

(2) Structure

The secretariat would envisage organizing the data base around four groups of information:

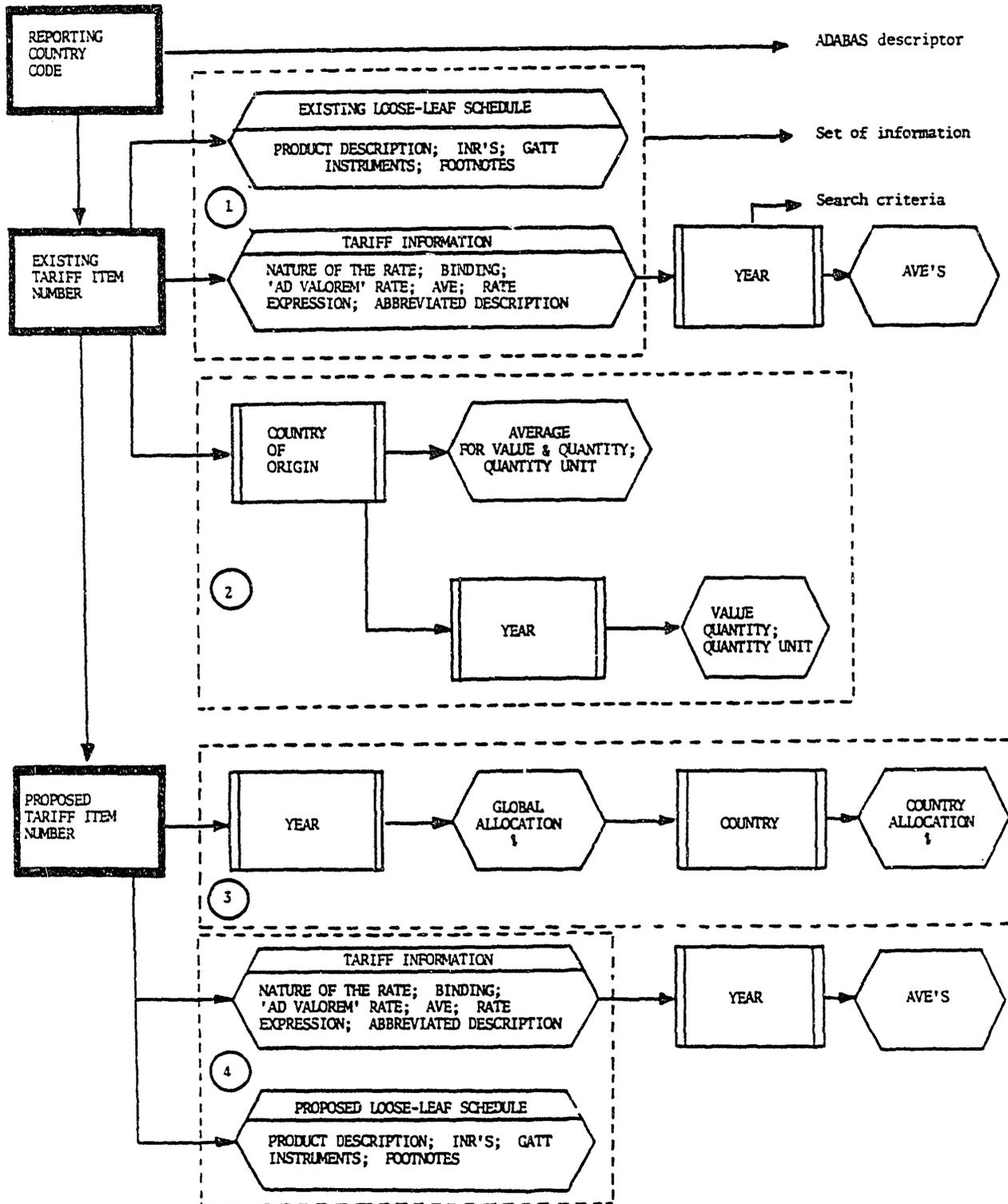
- Existing loose-leaf schedule, complemented where applicable with additional information such as ad valorem equivalents, normalized coding of specific rates, information on unbound items.
- Import statistics in the existing loose-leaf schedule nomenclature.
- Concordance and trade allocations between the existing and the proposed schedule nomenclatures.
- Proposed HS loose-leaf schedule in a similar format as for the existing schedule.

Each group of information would form an ADABAS file containing data for all participating countries. The block diagram below illustrates the structure of the data base. Direct access to sets of information is performed through ADABAS descriptors which also serve as links (possibly physically built-in ADABAS) between the various sets of information. The physical layout of each file will be defined after the updating and retrieval programmes (on line and in batch mode) had been analysed together with the ADABAS constraints and limitations. The structure described has been designed on the assumption that retrieval criteria such as, duty rate change, position of a country as principal supplier, value of supplies above a given threshold, would be essential. Additional files such as conversion tables for country codes and quantity units will also be recorded in the data base. Moreover, CCCN headings, HS headings, codebook, etc. could also be made available for common use. Such additional files would allow retrieval of the information in the national format for country codes or quantity units.

(3) Administration

In order to ensure the best usage to participants, in a data base environment, central control over the design, implementation and use of the data base is vital to its success. This central control and coordination of activities is the realm of the Data Base Administrator [DBA]. While the accuracy of the data provided would remain the responsibility of each participant, in the view of delegations the responsibility of the data base administration should be in the secretariat.

DATA BASE STRUCTURE



(4) File updating

Participating countries would provide data for updating their own files. The physical updating of the data base should be carried out by the secretariat at regular agreed intervals, each updating being notified to each of the participants. The format of the updates, whether information should be communicated in the national format, in the common data base format or directly in transaction format ready to be processed by updating programmes will have to be defined during the preparatory phase of the establishment of the data base. Communications between delegations and the secretariat could take two different forms depending on whether delegations would be connected to the data base or not.

If delegations were connected on line, updates could be sent directly to the International Computing Centre (ICC) in Geneva. The secretariat would undertake the necessary coherence controls and if required the data conversion; updates would be stored in transaction form to be processed by updating programmes, pending the physical updating of the data base. Delegations could have access to this transaction file and would be able to assess the importance of pending updates for the various participating countries.

If delegations were not connected to the data base, updates could be provided on tapes or, for small volumes, on paper and pending updates could be notified by the secretariat to each of the participants prior to physically updating the data base.

The coding applicable to the nature of the updates (i.e. additions, modifications or deletions) will have to be considered when transaction format is defined.

(5) On-line users and data base privacy

Data base information would be stored in a disk space commonly accessible to participants connected to the ICC. Access to the common base would be restricted to processing in read-only mode. In addition, a private workspace, outside the common data base, could be made available to each participant for his exclusive use.

(D) OUTPUT FORMATS AND STANDARD PROGRAMMES

The programmes for loading and updating the data base would be established by the secretariat.

The output formats and processing facilities will be defined at a later stage and will depend on the type of access to the data base information available to each participant.

For users connected to the ICC, two forms of operations can be envisaged. First, interactive enquiries will necessitate the use of the NATURAL language. The extracted data would be displayed according to predefined screen layouts or printed on hardcopy terminals. Second, batch processing will be possible using either NATURAL language or ADABAS/PL1. The corresponding programme results could be sent to visual display terminals and printed either at the ICC or routed to a line printer in capitals.

For users not connected to the ICC, file formats will have to be defined for transferring the information onto magnetic tapes and for communications to participants. Transferred data could cover either the whole data base information or selective files upon request and it will be possible to restore where desirable the national coding for countries of origin and quantity units. Finally, the secretariat would envisage maintaining a pool of common programmes which would enable participants to obtain from the secretariat detailed printouts or analytical tables. Such programmes could be made available to participants for processing in capitals.

(E) HARDWARE

The data base would be installed in the International Computing Centre (ICC) in Geneva. The central computer is an IBM/3083 operating under MVS. The disks available are of an IBM compatible model. On-line access to the data base would require that each participant acquires (or rents) the following equipment:

- connexion to an ICC telecommunication port (3270 emulation mode, BSC);
- Modems;
- Transmission line (speed up to 9600 bps);
- Local control unit, in case several terminals are needed;
- Visual display unit(s) or printer(s).

Participants would be free to use their own hardware provided it is compatible with ICC equipment.

Administrative procedures enabling the delegations to use the ICC facilities could be arranged by the secretariat if desired.

(F) SOFTWARE

- (a) The teleprocessing software used at the ICC is TCAM/TSO; ISPF-Dialog Manager is also available.
- (b) In addition to NATURAL, other high-level languages (COBOL, PL/1) are available at the ICC.

(G) ILLUSTRATIVE COST ESTIMATION PER PARTICIPANT

(common on-line base)

(a) Fixed costs

The fixed costs for each participant with on-line access to the common base and a private disk space allowing the storage of information concerning one reporting country would be as follows:

<u>Item</u>	<u>Francs Per Month</u>
- Private storage space	70
- Additional space for reference files (conversion tables, CCCN Heading description, etc.)	15
- 15 datasets	23
- ADABAS nucleus in multi-user mode	5
- one terminal (BSC) connexion	
- CALL/ICC charges	60
- access to ADABAS	100
- ICC Port	285
- Modems (2)	200
- line within Geneva	50
- visual display	180
 TOTAL fixed costs per participant	 <u>around 1000</u>

- Additional cost would be incurred for links with capitals. Information concerning transmission costs between Geneva and capitals can be obtained through the ICC.

(b) Variable costs

It is assumed that the cost incurred in converting national submissions to a standard format, storage, loading and updating of the data base could be covered by the secretariat EDP regular budget allowance.

Variable costs incurred by participants would consist of on-line interrogation of the files, batch processing and specific calculations. Although the cost of such processing depends on the type of programmes involved, the following examples might give a rough approximation of some variable costs:

	<u>Cost in Swiss Francs</u>
<u>on-line processing</u>	
- on-line retrieval for one item (without selection criteria)	0.20
- simple processing involving reading one whole country file	20
<u>batch processing</u>	
Extraction of tariff and trade information according to selected criteria (principal supplier position, value threshold etc.) and hard copy listing	80-100
<u>copy of database information on tape</u>	
- cost of tape	45
- creation on tape of sequential files concerning one country	150

ANNEXES

Proposed layouts for data submission:

- A. Loose-leaf schedule.
- B. Import statistics.
- C. Concordance file.
- D. Coding system for specific, mixed or compound rates.

ANNEX A

Layout for loose-leaf schedules

The present layout has been designed to allow recording each schedule data into precisely defined fields. In this format, computerized loose-leaf schedules could be processed according to any requirement.

The general format is as follows:

Record length: character (5), numeric, right justified with leading zeroes

Tariff item number: character (25)

Element number : character (2)

Sub-element number: character (2), where applicable

Element data : character, variable length, as below

Each schedule item consists of several variable length records. Each record is identified by the schedule item number, an element number and a sub-element number, where applicable. The definition of the elements is given below. The total number of characters in the record should include the characters provided for the record length field or number of occurrences.

Element no.	Sub-element number	Element definition	Element length in characters
02	Space	Product description	VL
03	Space	Rate of duty (most recently bound):	
		- binding code:	1
		B = bound item	
		P = partially bound	
		U = unbound	
		C = ceiling binding	
		<u>Ad valorem</u> rate: recorded as 999V999, with free rates coded as 'FREE'	6

Element no.	Sub-element number	Element definition	Element length in characters
04	Space	Present concession established: GATT instrument(s) abbreviation(s) containing the concession (See TAR/W/6 for coding)	
		- number of occurrences	2
		- concession information	10
05	Space	Initial negotiating right on most recent concession: country abbreviation (see TAR/W/5 & Add.1)	
		- number of occurrences	2
		- country abbreviation	5
06	Space	Legal instrument(s) through which the concession was first established (see TAR/W/6 for coding)	
		- number of occurrences	2
		- concession information	10
07	XX	Information on earlier concession(s), one record for each concession, identified by a sub-element number (XX=01-99) and each record can contain up to 3 data fields:	
		1. Legal instrument	10
		2. Initial negotiating rights:	
		- number of occurrences	2
		- country abbreviation	5
		- 'X' to indicate that the concession only covers a part of the present concession	1
		3. Duty rate	
		- field length	3
		- duty in text form	VL
08		Information on earlier INR's where indicated only by a reference to earlier schedule(s).	
		- reference	VL
09	Space	Abbreviated product description	200

Element no.	Sub-element number	Element definition	Element length in characters
10	Space	Information on specific, mixed and compound rates (up to 6 fields):	
		1. AVE: average for the 3 years	999V999
		2. AVE for the 1st selected year	999V999
		3. AVE " " 2nd " "	999V999
		4. AVE " " 3rd " "	999V999
		5. Normalized coding of specific, mixed or other rates, if agreed (see Annex D)	52
		6. Specific, mixed or other rates not fitting in normalized coding:	
		- field length	4
		- duty in text form	VL
11	YY	Footnote: 1 record per footnote, each of them identified by a sub-element number ¹ corresponding to the element number to which the footnote refers:	
		- Sub-element number (XX) if footnote refers to a record no. 07, otherwise space.	2
		- Field number (1-3) if footnote refers to a field of element 07, otherwise space.	1
		- Occurrence number (n) if footnote refers to any multi-occurrence data fields (in elements 04, 05, 06, 07) otherwise space.	2
		- Footnote serial number if the text is recorded in a separate data set, otherwise space.	4
		- Footnote if not recorded in a separate data set.	
		- field length	3
		- footnote text	VL

¹Example: a footnote referring to element 02 would be identified as 1102; a footnote referring to sub-element 02 of element 07 would be identified as 110702205 if reference is made to the fifth occurrence of initial negotiating rights (field no. 2).

Dataset characteristics:

- 'VL': Variable length data field.
- Record format: variable block.
- Countries would be free to leave "field length" blank if more convenient (elements 07, 10 and 11).
- Element 02 layout might be modified at a later stage in view of the solution adopted for the processing of unnumbered headings.

Layout of footnote data set, if applicable

- | | |
|--------------------------|----|
| - Record length | 3 |
| - Footnote serial number | 4 |
| - Text of the footnote | VL |

Dataset characteristics:

- Record format: variable block

Note: The separate data set for footnotes might be useful for recording footnotes to be related to several tariff items, thus avoiding duplication in data entry work.

The 3 digits used for record length field should be included in the total record length.

ANNEX B

Import statistics

	<u>No. of characters</u>
Tariff item no.	25
Country of origin code	5
Value for 1st selected year	13
" " 2nd " "	13
" " 3rd " "	13
Average value for the 3 years (where applicable)	13
Quantity unit code	5
Quantity for 1st selected year	13
" " 2nd " "	13
" " 3rd " "	13
Average quantity for the 3 years (where applicable)	13

Dataset characteristics

- Record length: 139 characters, fixed block.
- The file sequence is the tariff item number and country of origin code.
- Values and quantities should be recorded unsigned, right justified with leading zeroes. Value or quantity fields not provided should be filled in with zeroes.

Note: Years selected and currency unit should be specified and a list of country codes, together with the corresponding country names, should be supplied.

ANNEX C

Concordance file

	<u>No. of characters</u>
Record length	4
Existing tariff number	25
Proposed H/S tariff number	25
Flag for change in duty rate (see note below)	1
Global trade allocation:	
- Percentage for the 1st selected year	3
- " " " 2nd " "	3
- " " " 3rd " "	3
Country trade allocation in a variable number of occurrences:	
- Number of occurrences	3
- Country of origin code	5
- Percentage for the 1st selected year	3
- " " " 2nd " "	3
- " " " 3rd " "	3

Dataset characteristics

Record format: variable length
Sequence: existing tariff item/proposed H/S tariff item

Notes: (a) Percentages should be expressed as a 3-digit number, with leading zeroes and no decimal place. Allocations under 1 per cent should be recorded as '00X'.

(b) The flag for change in duty rate could be filled in according to the 4 possible ways to arrive at new rates as laid out in para. 4.2 of document L/5470/Rev.1.

0 = no change

1 = lowest rate of any previous heading (para. 4.2.1).

2 = rate of previous heading(s) with the majority of trade (para. 4.2.2).

3 = trade weighted average rate (para. 4.2.3).

4 = arithmetic average of previous rates (para. 4.2.4).

5 = other method

ANNEX D

Proposed normalized coding for specific,
mixed or compound rates

This system has been designed to allow computer processing of specific, mixed or compound rates (duty rates comparison, standard conversion and printing, etc.)

General format

	<u>No. of characters</u>
- First <u>ad valorem</u> part of the rate, where applicable.	999V999
- Operand ¹ R, P, M	1
- First specific rate part	
. Value (amount of national currency to be charged per unit of quantity)	9(8)V9(5)
. Quantity unit code specified in the rate	5
- Operand ¹ R, P, M, H, L	1
- Second <u>ad valorem</u> part of the rate, where applicable.	999V999
- Operand ¹ R, P, M, H, L	1
- Second specific rate part, where applicable	
. Value	9(8)V9(5)
. Quantity unit code	5
- Operand ¹ H;L	. 1
	<hr/> 52 characters <hr/>

¹ Operand: (R = 'OR'); (P = plus); (M = minus); (H = whichever is higher); (L = whichever is lower).

Note: The list of quantity unit codes recorded should be supplied.

