

**MULTILATERAL TRADE
NEGOTIATIONS
THE URUGUAY ROUND**

RESTRICTED

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Negotiating Group on Tropical Products

TROPICAL PRODUCTS: BACKGROUND MATERIAL FOR NEGOTIATIONS

**A Synopsis of the Commercial Policy Situation
Affecting Seven Product Groups**

Note by the Secretariat

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Introduction

1. In response to a proposal made at the second meeting of the Negotiating Group on Tropical Products (cf. MTN.GNG/NG6/2, paragraph 4), "A Synopsis of the Commercial Policy Situation Affecting Seven Product Groups" was circulated in a preliminary form in July 1987, pending the finalization of tariff rates according to HS-based tariff classifications. This document contains the first revision of the synopsis, which has been prepared on the basis of additional information made available and corrections made by relevant delegations. It may be noted that some of the tariff data in this document are still provisional and are subject to verification and correction by delegations.
2. With respect to the seven product groups covered by the 1982-84 consultations on tropical products, this document provides synoptic tables showing the commercial policy situation of eleven developed country markets which were covered by the previous series of background documentation. The data in these tables are presented according to the 6-digit code numbers and commodity descriptions of the Harmonized System. Corresponding four-digit CCCN heading numbers are indicated in parentheses.
3. The MFN and GSP rates indicated in the tables are new rates based on the Harmonized System, which took effect on 1 January 1988. Tariff data in the tables are presented in a way to show the tariff escalation as clearly as possible. A table on page 9 shows the rates of selective internal taxes on coffee, tea, cocoa and bananas together with incidences of specific rates. Details of these taxes and information on other non-tariff measures are contained in more detailed background documentation indicated in the table of contents for this document.

Explanatory Notes to Tables

Symbols used in the tables

* = MFN tariff reductions and GSP improvements after the 1982-84 consultations on tropical products (to the extent that information is available at the secretariat)

MFN rate (as of 1 January 1988)

B = MFN rate fully bound

P = MFN rate partially bound

U = MFN rate not bound

A = MFN rate applied actually on a temporary basis or otherwise

Examples: (a) 0%^B,) Two bound rates at zero and 10 per cent apply on 10%^B) the HS item

(b) 10%^B) MFN rate is bound at 10 per cent, but a rate of 8%^A) 8 per cent is actually applied on the HS item.

GSP rate (as of 1 January 1988)

Blank space means that as the MFN rate is already zero, GSP is irrelevant.

- = no GSP treatment for MFN dutiable item

(...%) = GSP rate whose application is subject to quantitative limitations (i.e. ceiling or quota)

- Notes:
1. Information on country limitations for the GSP application is given in footnotes.
 2. Tariff rates other than MFN and GSP rates will be made available in addenda to more detailed background material on respective products groups.
 3. "No GSP treatment" includes the cases where the GSP rate, though it remains on domestic legislation or regulation, no longer offers a preferential margin as a result of the reduction of the relevant MFN rate to or below the GSP rate.
 4. Unless otherwise qualified, a single GSP rate indicated against two or more MFN rates means that all indicated dutiable MFN rates have been covered by the GSP rate indicated.

Table 1-a
Coffee and Processed Coffee

Sweden 0% (all items)

H.S. Code No. (CCCN)	Harmonized commodity description		United States	Canada	Japan	EEC	Aus- tria	Fin- land	Nor- way	Swit- zer- land	Aust- ralia	New Zeal- and
0901 0901.11 (0901)	Coffee: Coffee, not roasted: - not decaffeinated	MFN	0% ^B	0% ^B	0% ^B	5% ^B	12% ^B	3.8% ^B	0% ^B	Sw F 0.50/ kg.B	2%U	0% ^B
		GSP				4.5%*	0%	-		-	0%	
0901.12 (0901)	- decaffeinated	MFN	0% ^B	0% ^B	0% ^B	13% ^B	12% ^B	3.8% ^B	0% ^B	Sw F 0.76/ kg.B	2%U	0% ^B
		GSP				8.5%*	0%	-		Sw F 0.63/ kg.	0%	
0901.21 (0901)	Coffee, roasted: - not decaffeinated	MFN	0% ^B	4.41€/ kg.B	20% ^B	15% ^B	15% ^B ₄ 19.5% ^B	16% ^B	NOK 0.50/ kg.B	Sw F 0.90/ kg.B	2%U	25% ^B
		GSP		0%	-	11.5%*	12% ₄ 15.6% ^B	-	0%	Sw F 0.63/ kg.	0%	10%
0901.22 (0901)	- decaffeinated	MFN	0% ^B	4.41€/ kg.B	20% ^B	18% ^B	15% ^B ₄ 19.5% ^B	16% ^B	NOK 0.50/ kg.B	Sw F 0.90/ kg.B	2%U	25% ^B
		GSP		0%	-	12.5%*	12% ₄ 15.6% ^B	-	0%	Sw F 0.63/ kg.	0%	10%
ex2101.10 (2102)	Extracts, essences and concentrates of coffee	MFN	0% ^P ¹	15.43€/ kg.U	2/	18% ^B	12% ₅ 15.6% ₅ 6/	9% ^B	NOK 0.20/ kg.B	Sw F 2.60/ kg.B	7.5% ^B 5%A	30%U ⁹
		GSP		0%	2/	9% ³ / 7.8% ⁵	6% 7.8% ⁵	0%	0%	Sw F 1.70/ kg.	0%*	24%
ex2101.10 (2102)	Preparations with a basis of these extracts, essences and concentrates or with a basis of coffee	MFN	10% ^B	15.43€/ kg.U	2/	18% ^B	\$24.5/ kg.U (16.8%) 7/	9% ^B	15% ^B	Sw F 2.60/ kg.B	7.5% ^B 5%A	30%U ⁹
		GSP	0%	0%	2/	-	\$12/kg. (8.2%) 7/	0%	0%	Sw F 1.70/ kg.	2.5%	24% ¹⁰ 20%

See page 9 for information on selective internal taxes.

¹Duty-free treatment has not been bound for soluble or instant coffee, containing no mixture.

²(a) Extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences and concentrates:

(1) with added sugar - 30%B, 24%A, GSP 15%

(2) Other:

(a) instant coffee 17.5%B, 14%A*,

(b) Other - 25%B, 16%A*, GSP 0%

(b) Preparations with a basis of coffee:

(1) with added sugar

(a) with sugar less than one-half in weight:

(i) with sugar being the most important ingredient -
35%B, 28%A

(ii) Other - 35%U, 28%A

(b) Other - 35%B

(2) Other - 25%U

³Within a Community tariff quota of 19,200 tonnes for soluble coffee in 1987 (see EC Official Journal L373, page 130 for details). Different rates apply to GSP imports into Portugal and Spain. There is no quota limitation for GSP imports of essences and concentrates of coffee.

⁴In immediate packings of a content of 5 kg. or less

⁵Solid coffee extracts in immediate packings with a content of 1 kg. or less.

⁶Liquid coffee extracts; essences and concentrates of coffee \$24.5/Kg.U, GSP \$12/Kg.

⁷Preparations with a basis of coffee 32%, minimum \$3/Kg U, no GSP.

⁸These GSP rates are not applicable to Brazil.

⁹Bound at 35 per cent.

¹⁰"Coffee pastes" consisting of mixtures of ground, roasted coffee, with vegetable fats and sometimes other ingredients.

Table 1-b

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Tea and Processed Tea

Finland and Sweden 0%B (all items) See page 9 for information on selective internal taxes.

H.S. Code No. (CCCN)	Harmonized commodity description	United States	Canada	Japan	EEC	Aus- tria	Nor- way	Swit- zer- land	Aust- ralia	New Zea- land
0902.40 (0902)	Black tea (fermented) and partly fermented tea in immediate packings of a content exceeding 3 kg.	MFN	0%B	13.23¢/ kg.B 0%A	5%A, 1/ 0%	0%B	0%B	0%B	0%B	0%B
		GSP			2.5% Black tea					
0902.30 (0902)	Black tea (fermented) and other partly fer- mented tea in immediate packings of a content not exceeding 3 kg.	MFN	0%B	13.23¢/ kg.B 0%A	20%B	5%B	10%B	0%B	0%B	0%*U ⁴
		GSP			14% Black tea	0%	0%			
2101.20 (2102)	Extracts, ess- ences and concentrates of tea	MFN	0%B	13.23¢/ kg.B 0%A	2/	12%B	24%B	0%B	Sw F 2.70/ kg.B	2%U
		GSP			2/	0%	0%		0%	0%
	Preparations with a basis of these extracts, essences or concentrates or with a basis of tea	MFN	10%B	13.23¢/ kg.B 0%A	2]	12%B	24%B	15%B	Sw F 2.70/ kg.B	2%U
		GSP	0%		2]	0%	0%	0%	0%	0%*U ⁵ 30%U ⁶

¹Waste, unfit for beverage 0%B; other than black tea 20%.²(a) Extracts, essences and concentrates, and preparations with a basis of these extracts, essences or concentrates

- (1) instant tea - 20%B, 16%A*, GSP 8%
- (2) other - 16%B, 12.8%A*, GSP 8%*

(b) Preparations with a basis of tea

- (1) with added sugar - 35%P 28%A (with sugar less than one-half in weight)
- (2) other - 25%U

³Preparations with a basis of tea 32% minimum \$ 3/Kg U, no GSP⁴Black tea in packages of 2.26 kg. net weight or less - bound at 10 per cent.⁵Bound at 25 per cent.⁶Preparations consisting of a mixture of tea, milk powder and sugar.

Table 1-cCocoa and Cocoa Products

H.S. Code No. (CCCN)	Harmonized commodity description		United States	Canada	Japan	EEC	Aus- tria	Fin- land-	Nor- way	Swe- den	Swit- zer- land	Aust- ralia	New- Zeal- and
1801. 00 (1801)	Cocoa beans, whole or broken, raw or roasted	MFN	0%B	0%B	0%B	3% ¹	raw 4% other 6% ^B	raw 0% other 5% ^B	0% ^B	0% ^B	0% ^B	2%U	0% ^B
		GSP				-	0%	0%				0%	
1802. 00 (1802)	Cocoa shells, husks, skins and other cocoa waste	MFN	0% ^B	0% ^B	0% ^B	3% ^B	Sl.25/ kg.U	0% ^B	0% ^B	0% ^B	Sw F 0.01/ kg.U	2%U	0% ^B
		GSP				-	0%					0%	
1803. 10 (1803)	Cocca paste, whether or not defatted: - not defatted	MFN	0% ^B	0% ^B	10% ^B	15% ^B	15% ^B	3.8% ^B	0% ^B	0% ^B	Sw F 0.40/ kg.B	0% ^B	25.5% ^B
		GSP			5%	11%	0%	0%			0%		15%
1803. 20 (1803)	- wholly or partly defatted	MFN	0.82¢/ kg.B	0% ^B	20%U	15% ^B	15% ^B	3.8% ^B	0% ^B	0% ^B	Sw F 0.40/ kg.B	0% ^B	25.5%*U
		GSP	0%		10%	11%	0%	0%			0%		15%
1804. 00 (1804)	Cocoa butter, fat and oil	MFN	0% ^B	0% ^B	2.5% ^B	12% ^B	5% ^B	2% ^B	0% ^B	SEK 0.1/ kg.B	Sw F 0.025/ kg.B	0% ^B	0% ^B
		GSP			0%	8% ¹ / ^B	0%	0%		0%	0%		
1805. 00 (1805)	Cocoa powder not contain- ing added sugar or other sweetening matter	MFN	0.82¢/ kg.B	10% ^B	21.5% ^B	16% ^B	27% ^B	10% ^B	NOK 0.40/ kg.B	SEK 0.1/ kg.B	Sw F 0.28/ kg.B	0% ^B	25.5%U
		GSP	0%	5%	15%	9%	7%	0%	0%	0%	Sw F 0.14/ kg.		15%

¹EEC quota limitation on GSP application was removed in 1987

See page 9 for information on selective internal taxes.

Selective Internal Taxes
(rates and ad valorem incidences)

Note: Ad valorem incidences indicated in parentheses are, unless otherwise indicated in footnotes, based on average unit values of imports of the country concerned in 1985. In the case of EEC member countries, imports from outside the EEC have been used wherever available. Actual incidences as of early 1987 are higher than those indicated in this table due to declined prices of tropical beverage items.

<u>Coffee</u>	Belgium/ Luxembourg BF per kg.	Denmark DKr per kg.	F.R. Germany DM per kg.	Italy Lit per kg.	Japan
Not roasted: regular decaf.	8(5.7%) 8(5.1%)	4.35 (15.1%) 4.35 (10.3%)	3.60(40.9%) 3.80(34.2%)	500 (9.0%) 525 (6.5%)	5% 5%
Roasted: regular decaf.	10(6.3%) 10(4.2%)	5.22 ² (14.5%) ₃ 5.22 ² (9.9%) ₃	4.30(27.0%) ₃ 4.55(22.9%) ₃	625 (9.8%) 656.25 (5.7%)	5% 5%
Extracts: regular decaf.	28(9.8%)	13.05 (10.3%)	9.35(55.7%) 9.90(n.a.)	1,500 (5.2%) 1,575 (n.a.)	5% 5%
<u>Tea</u>		Denmark DKr per kg.	F.R. Germany DM per kg.	France F per kg.	
Bulk		5 (17.1%)	4.15(49.4%) ₄ (71.8%) ₄	0.23 (0.8%)	
In small packages (3 kg. or less)		5 (8.4%)	4.15(34.3%)	0.23 (0.4%)	
Extracts		12.5 (5.7%)	10.40(30.5%)	0.828 (4.0%)	
<u>Cocoa</u>	Norway NOK per kg.	Denmark DKr per kg	France F per kg.	Italy Lit per kg.	Japan
Beans		18.75 ⁶ (88.4%)	0.07 (0.3%)	180 ⁷ (3.9%)	
Paste	9.40 ⁵ (32.2%)	12.50 ⁶ (64.8%) ₃	0.085(0.4%)	225 (7.0%)	
Butter	9.40 ⁵ (20.7%)	12.50 ⁶ (27.8%)	0.085(0.2%)	280 (3.0%)	
Unsweetened powder		12.50 ⁶ (152.4%)	0.085(0.6%)	170 ⁸ 225 (5-6%)	5%
Bananas, fresh				525 (68%) ¹	

¹ Incidence of imports from all sources in 1986.

² Reduced from Dkr 5.40 per kg. on 1 April 1986

³ In 1985 there were no imports from outside the EEC. These incidences are based on imports from EEC members.

⁴ Incidence based on the average London price of tea (source: IMF)

⁵ The tax rate was NOK 7/kg on 1 April 1981 (cf.COM.TD/W/329/Rev.1). According to the delegation of Norway, it was changed as follows in recent years: 1 April 1985 NOK 8.50/kg., 1 April 1986 NOR 9.10/kg., 1 April 1987 NOK 9.40/kg.

⁶ Increased to this level on 1 April 1986. The tax rate on cocoa products recorded in COM.TD/W/329/Rev.1 was DKr 6 per kg.

⁷ The rate of tax on unroasted cocoa beans. The rates on roasted beans are Lit 200/kg. and Lit 225/kg. on uncrushed and crushed roasted beans, respectively

⁸ Cocoa powder containing less than 1 per cent of cocoa butter.

Table 2-a
Spices

Finland, Norway, Sweden, Australia - 0% (all items)

H.S. Code No.: (CCCN)	Harmonized commodity description		United States (TSUS)	Canada	Japan	EEC	Austria	Switzerland	New Zealand
0904.11 (0904)	Pepper: - neither crushed or ground	MFN	0%	0%	0%, 6%	0%, 10%	12%, 18%	0%	0%
		GSP			0%	3%	0%		
0904.12 (0904)	- crushed or ground	MFN	0%	5%	3.5%, 6%	12.5%	35%, 52.5%	Sw F 0.3/kg.B	20%
		GSP		0%	0%	4%	9%, 13.5%	0%	10%
0904.20 (0904)5 (0704)	Capsicum and pimenta: - dried	MFN	1/	0%	0%, 10%	0%, 10%, 12%	1/	0%	0%
		GSP	1/		0%	5%	1/		
	- crushed or ground	MFN	1/	5%, Chili 0%	3.5%, 10%	12%	1/	Sw F 0.3/kg.B	20%
		GSP	1/	0%	0%	5%	1/	0%	10%
0905.00 (0905)	Vanilla	MFN	0%	0%	0%	11.5%	S28/Kg.B, S42/Kg.B	Sw F 0.75/kg.B	0%
		GSP		.		-	S16.8/kg., S25.5/Kg	0%	
0906.10 (0906)	Cinnamon - neither crushed or ground	MFN	0%	0%	0%	8%	20%, 30%	Sw F 0.075/kg.B	0%
		GSP				0%	6%, 9%	0%	
0906.20 (0906)	- crushed or ground	MFN	3.3¢/kg.B 0% (16115) (16119)	5%	0%	8%	30%, 45%	Sw F 0.2/kg.B	20%
		GSP	-	0%		0%	12%, 18%	0%	10%

¹ TSUS 16188 pimenta, dried, crushed or ground 0%; 16171, paprica 4.4¢/kg.U, GSP 0%; 16180 Anaheim and ancho pepper 11¢/kg.U, no GSP; other capsicum, 16183 unground 5.5¢/kg.B, GSP 0%; 16184 - ground 11.2¢/kg.B, GSP 0%.

² In retail containers (Japan) or in immediate packings of 1 kg. or less (Austria).

³ For the industrial manufacture of essential oils or resinoids.

⁴ For the manufacture of capsaicin or Capsicum oleoresin dyes.

⁵ Sweet peppers.

⁶ Excluding sweet pepper

⁷ Capsicum: sweet pepper - 10%U (GSP -); other capsicum, whole fruits 0%U; other capsicum, crushed or ground, in immediate packings with a content of 1 Kg. or less - 22.5%U (GSP 12%), other - 15%U (GSP 8%). Pimenta: whole fruits, in immediate packings of a content of 1 Kg. or less - 18%B (GSP 10.5%), other 12%B (GSP 7%); crushed or ground, in immediate packings with a content of 1 Kg. or less - 40.5%B (GSP 16.5%), other - 27%B (GSP 11%).

Spices (continued)

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Sweden, Australia 0% (all items); United States 0% except for one item¹

H.S. Code No. (CCCN)	Harmonized commodity description		Canada	Japan	EEC	Austria ⁵	Finland	Norway	Switzerland	New Zealand
0907.00 (0907)	Cloves	MFN	0%, ² 5%	0%, ² 3.5%, 6%	15%	9%, 13.5%, 30%, 45%	0%	0%	0%	0%, ² 20%
		GSP	0% ²	0%	10%	4%, 6%, 12%, 18%				10% ²
0908.10 (0908)	Nutmeg	MFN	0%, ² 5%	0%, ² 3.5%, 6%	0% ⁴ 10%	9%, 13.5%, 25%, 37.5%	0%	0%	0%, Sw F 0.5/ kg.B ²	0%, ² 20%
		GSP	0%	0%	0%	4%, 6%, 9%, 13.5%			0% ²	10% ²
0908.20 (0908)	Mace	MFN	0%, ² 5%	0%, ² 3.5%, 6%	0% ⁴ 8%	9%, 13.5%, 25%, 37.5%	0%	0%	0%, Sw F 0.5/ kg.B ²	0%, ² 20%
		GSP	0%	0%	0%	4%, 6%, 9%, 13.5%			0% ²	10% ²
0908.30 (0908)	Cardamoms	MFN	0%, ² 5%	0%, ² 3.5%, 6%	0%	6%, 9%, 13%, 19.5%	0%	0%	0%, Sw F 0.5/ kg.B ²	0%, ² 20%
		GSP	0% ²	0%		4%, 6%, 5%, 7.5%			0% ²	10% ²
0909.10 (0909)	Seeds of anise	MFN	0%, ² 5%	0%, ² 5%, 10%	5%	5% 7.5% 10% 15%	FIM 0.25/ kg.B 0% ^A	NOK 0.50/ kg.B	Sw F 0.1/ kg.B	0%, ² 20%
		GSP	0% ²	0%	0%	0% 0% 4% 6%		0%	0%	10% ²
0909.10 (0909)	Seeds of badian	MFN	0%, ² 5%	0%, ² 5%, 10%	23%	14% 21% 30% 45%	FIM 0.25/ kg.B 0% ^A	NOK 0.50/ kg.B ⁶	Sw F 0.1/ kg.B	0%, ² 20%
		GSP	0%	0%	7%	10% 15% 15% 22.5%		0%	0%	10% ²

¹Bombay or wild mace, ground (0908.20, TSUS 16145) 16.5¢/kg.B, GSP 0%

²Crushed or ground

³In retail containers

⁴For the industrial manufacture of essential oils and resinoids

⁵Austrian duties are shown in the following order: (i) unground in bulk, (ii) unground in packings of 1 kg. or less; (iii) ground in bulk; (iv) ground in packings of 1 kg. or less. For cardamoms, the the table shows tariff rates on other than amomes. Duties on amomes are as follows: MFN 9%, 13.5%, 25% and 37.5%; GSP 4%, 6%, 9% and 13.5%.

⁶The duty on ground spices is 20 per cent higher.

Spices (continued)

Sweden 0%B (all items); Australia 0%R (all items except ginger 2%U, GSP 0%)

H.S. Code No. (CCCN)	Harmonized commodity description	United States	Canada	Japan	EEC	Austria	Finland	Norway	Switzerland	New Zealand	
0909.20 (0909)	Seeds of coriander	MFN	0%B	0%U, ¹ 5%B	0%B, ¹ 5%B, ² 10%B	0%B	5%B, 7.5%B, 10%B, 15%B	FIM 0.25/ kg.B 0%A	NOK 0.50/ kg.B	Sw F 0.1/ kg.B	0%B, ¹ 20%U
				GSP	0%	0%	0%, 0%, 4%, 6%	0%	0%	10% ¹	
0909.30 (0909)	Seeds of cumin	MFN	0%U	0%U, ¹ 5%B	0%B, ¹ 5%B, ² 10%B	0%U, ⁴ 5%U ¹ 10%B	5%B, 7.5%B, 10%B, 15%B	FIM 0.25/ kg.B 0%A	NOK 0.50/ kg.B	Sw F 0.015/ kg.B	0%B, ¹ 20%U
				GSP	0%	0%	0%	0%, 0%, 4%, 6%	0%	0%	10% ¹
0909.40 (0909)	Seeds of caraway	MFN	0%B	0%B, ¹ 5%B	0%B, ¹ 5%B, ² 10%B	0%U, ⁴ 5%U ¹ 10%B	5%B, 7.5%B, 10%B, 15%B	43%U	NOK 0.50/ kg.B	Sw F 0.015/ kg.B	0%B, ¹ 20%U
				GSP	0%	0%	0%	0%, 0%, 4%, 6%	0%	0%	10% ¹
0909.50 (0909)	Seeds of fennel or juniper	MFN	0%B	0%F, ¹ 5%B	0%B, ¹ 5%B, ² 10%B	0%U, ⁴ 5%U ¹ 10%B	5%B, 7.5%B, 10%B, 15%B	FIM 0.25/ Kg.B 0%A	NOK 0.50/ or 0.20/ kg.B ⁵	Sw F 0.1/ kg.B	0%B, ¹ 20%U
				GSP	0%	0%	0%	0%, 0%, 4%, 6%	0%	0%	10% ¹
0910.10 (0910)	Ginger	MFN	0%B, 2.2¢/ kg.B	0%B, ¹ 5%B	5%B, ² 10%B, ³ 15%U	0%U	12%B, 18%B, 35% 52.5%B	0%B	0%B	Sw F 0.15/ kg.B	0%B, ⁶ 5%B, ¹ 20%U
				GSP	0% ¹	0%	0% except footnote 3 item	0%, 0%, 9%, 13.5%	0%	0%	0% ⁶ 10% ¹

¹Crushed or ground.²In retail containers.³Provisionally preserved in brine, sulphur, water, etc.⁴For manufacturing essential oils and resinoids.⁵The duty on ground spices is 20 per cent higher.⁶Dry, not crushed.

Spices (continued)

Finland, Sweden, Australia 0% (all items)

H.S. Code No. (CCCN)	Harmonized commodity description		United States	Canada	Japan	EEC	Austria	Norway	Switzer- land	New Zeal- and
0910.20 (0910)	Saffron	MFN	0%	0%	0%, 3.5%, 6%	16%U, 19%U	16%, 24%, 24%, 36%	NOK 12/kg.B ⁸	Sw F 0.8/kg.B	0%
		GSP			0%	-	0%, 0%, 0%, 0%	0%	0%	
0910.30 (0910)	Tumeric	MFN	0%	0%	0%, 3.5%, 6%	0%	S 30/kg.B ⁵ , S 45/kg.B ⁵	NOK 0.75/kg.B ⁸	Sw F 0.2/kg.B	0%, 20%U ³
		GSP			0%		S 22.50/kg. S33.75/Kg	0%	0%	10% ³
0910.40 (0910)	Thyme; bay leaves	MFN	1/	0%, 5%	0%, 3.5%, 6%	6/	14%, 21%, 20%, 30%	0%	Sw F 0.1/kg.B	0%, 20%U ³
		GSP		0% ³	0%	6/	4%, 6%, 8%, 12%		0%	10% ³
0910.50 (0910)	Curry	MFN	0%	0%*	12%	0%	15%, 22.5%	0%	Sw F 0.2/kg.B	20%U
		GSP			-		8%, 12%		0%	10% ³
0910.91 (0910) TSUS 16215	Mixtures	MFN	3%	0%, 5%	3.5%, 6%	20%, 25%	S 30/kg.B ⁵ , S 45/kg.B ⁵	NOK 0.75/kg.B ⁸	Sw F 0.2/kg.B	0%, 20%U
		GSP	0%	0% ³	0%	0%, 3%	S 22.5/kg. ⁵ , S 33.75/Kg	0%	0%	10% ³
0910.99 (0910)	Other spices	MFN	2/	0%, 5%, 4/	0%, 3.5%, 6%	20%, 25%, 7/	S 30/kg.B ⁵ , S 45/kg.B ⁵	0%, NOK 0.75/kg.B ⁸ ⁹	Sw F 0.2/kg.B	0%, 20%U ³
		GSP	2/	0% ³	0%	0%, 3%	S 22.5/kg. ⁵ , S 33.75/kg ⁵	0%	0%	10% ³

¹Crude 0%; TSUS16211 thyme, other 7.5%, GSP 0%; 16141 bay leaves, other 5%, no GSP.

²TSUS16167 origanum crude 0%; 16131 dill 0%; 16169 origanum, other 7.5%, GSP 0%; 16215 other 3%, GSP 0%.

³Crushed or ground.

⁴Dill seeds for sowing, in packages of a weight not exceeding 500g each 9%.

⁵In retail containers (Japan) or in packings of 1 kg. or less (Austria).

⁶Wild thyme 0%, thyme, neither crushed or ground 14%U, GSP 11%; crushed or ground 17%U, GSP 13%, bay leaves 14%U, GSP 12%.

⁷Fenugreek seed 0%.

⁸The duty on ground spices is 20 per cent higher.

⁹Bay leaves and celery seeds 0%.

Table 2-b
Essential Oils

Sweden 0% (all items)

H.S. Code No. (CCCN)	Harmonized commodity description		United States	Canada	Japan	EEC	Austria	Fin-land	Norway	Swit-zer-land	Austra- lia	New Zea- land
3301.14	Essential oils:	MFN	0% ^B	5% ^B	5.8% ^B * 3.2% ^A	6.9% ^B ₄ , 11% ^B	S 1.029/ kg.B 0% ^A	4.7% ^B	NOK 2.41/ kg.B	Sw F 0.05/ kg.B	2%U	0% ^B
		GSP		0%	0%*	0%		0%	0%	0%	0%	
3301.21 (3301)	- of geranium	MFN	0% ^B	0% ^B	3.7% ^B 3.0% ^A	2.7% ^B ₄ , 4.6% ^B	S 1.029/ kg.B 0% ^A	4.7% ^B	NOK 2.41/ kg.B	Sw F 0.1/ kg.B	2%U	0% ^B
		GSP			0%*	0%			0%	0%	0%	
3301.22 (3301)	- of jasmin	MFN	0% ^B	5% ^B	5.8% ^B 3.2% ^A	0% ^B , 4.6% ^B ₄	S 1.029/ kg.B 0% ^A	4.7% ^B	NOK 2.41/ kg.B	Sw F 0.73/ kg.B	2%U	0% ^B
		GSP		0%	0%*	0%			0%	0%	0%	
3301.26 (3301)	- of vetiver	MFN	0% ^B	0% ^B	2.4% ^B 1.9% ^A	0% ^B , 4.6% ^B ₄	S 1.029/ kg.B 0% ^A	4.7% ^B	0% ^B	Sw F 0.1/ kg.B	2%U 0% ₄	0% ^B
		GSP			0%*	0%				0%	0%	
3301.29 (3301)	- other	MFN	1/	0% ^B , ³ 5% ^B	0-5.8% ^B ₄ 0-3.2% ^A	2.7% ^B ₄ , 4.6% ^B	S 1.029/ kg.B 0% ^A	4.7% ^B	6/	Sw F 0.05- 0.73/ kg.B	2%U	0% ^B
		GSP	0%	0%	0%*	0%			0%	0%	0%	
3301.30 (3301)	Resinoids	MFN	0% ^B , ² 6% ^B	5% ^B	3.7% ^B 3% ^A	4.1% ^B	0% ^B	4.7% ^B	NOK 2.41/ kg.B	Sw F 0.73/ kg.B	2%U	0% ^B
		GSP	0% ²	0%	0%*	0%			0%	0%	0%	
3301.90 (3301) (3306)	Concentrate of essential oils	MFN	0% ^B	10.2% ^B	4.7% ^B 3.8% ^A	4.6% ^B ₅ , 6% ^B	5% ^B	4.7% ^B	NOK 2.41/ kg.B	Sw F 0.11/ kg.B	10%U 5% ^B , 25.5%U ₇	0% ^B
		GSP		6.5%	0%*	0%	2.5%		0%	0%	5%	0% ₇ 20%

¹45224 of eucalyptus 2.8%^B, GSP 0%; 45248 of orris 2.5%^B, GSP 0%; other 0%^B.

²45020 prepared oreoresins consisting essentially of non-volatile components of raw plant.

³of citronella, clove, lemongrass, rose or ylang-ylang.

⁴Terpeneless

⁵Terpenic by-products of the deterpenation of essential oils.

⁶Of juniper birch and pine needles NOK 0.14/kg.B, GSP 0%; of rosemary NOK 1.18/kg.B, GSP 0%; of lemongrass, palmarosa and sandalwood and oleoresins extracted from spices 0%^B, other NOK 2.41/kg.B, GSP 0%.

⁷Aquescus distillates and solutions of essential oils for culinary or flavouring.

Table 2-c
Plants and Flowers

H.S. Code No. (CCCN)	Harmonized commodity description		United States	Canada	Japan	EEC	Aus- tria	Fin- land	Nor- way	Swe- den	Swit- zer- land	Aust- ralia	New Zeal- and
0602.10 (0602)	Uprooted cuttings and slip (excluding those from wine stock)	MFN	7.5% ^B	0% ^B	0% ^B	8% ^B	0% ^B	0% ^B , FIM 0.25/ kg.B ¹⁵	2.6% ^B 10% ^P	0% ^P , 10% ^P	Sw F 0.002/ kg.B	2% ^U	0% ^B
		GSP	0%			6%		-	0% [*]	-	-	0%	
0602.99 (0602)	Other live plants	MFN	7.5% ^B etc. ¹	0% ^B , 10% ^B	0% ^B	0% ^B , 13% ^B ⁸	var- ious	0% ^B , FIM 0.25/ kg.B 15% min. FIM 1.5/Kg	5.2% ^B 10% ^P	0% ^P , 10% ^P	20/ 20/	2% ^U	0% ^B
		GSP	0%	-		ex8%, ex12%	0% ^B , palm, laurel trees	0% ¹⁶	0% [*]	-	ex0%	0%	
0603.10 (0603)	Cut flowers: - fresh	MFN	4% ^B , ² 8% ^U	25% ^U ⁵ 12.5% ^B	0% ^B	17% ^B , 24% ^B ⁹	S 12/ kg.B ¹³ S 24.5/ kg.U	17/ 3/ kg.B	NOK	0% ^B , SEK 3-10/ kg.B	Sw F 0.4- 1.5/ kg.B	0% ^B	0% ^B
		GSP	0% ³ except roses	0% ⁵ , -		10/	-	0% ¹⁸	0% [*]	0% ¹⁹	0% ²¹		
0603.90 (0603)	- other	MFN	5% ^B	10.2% ^B ⁶ , 12.5% ^B	0% ^B	20% ^U	S 0.35/ kg.U S 2.80/ kg.U	6% ^B	NOK 3/ kg.B	SEK 5-10/ kg.B	Sw F 0.15- 2.5/ kg.B	0% ^B	0% ^B ²⁴ 15% ^B
		GSP	0%	6.5% ⁶ , -		dried 7%, 15%	0% ^B , S 1.40/ kg. ¹⁴	0% ¹⁸	0% [*]	0% ¹⁹	-		0% ²⁴
1211.90 (1207)	Plants used in perfumery, pharmacy, etc.,other	MFN	0% ^B etc. ⁴	0% ^U	7/	0% ^B , ¹¹ 3% ^B , ¹¹ 8% ^B , ¹²	0% ^P	0% ^B	0% ^B	0% ^B	0% ^B , Sw F 0.075/ kg.B ²²	0% ^U	0% ^B
		GSP	0%		7/	0% ¹²					0% ²³		

Table 2-c: Plants and flowers

Footnotes

¹ Orchard plants 0%; other herbaceous perennials, with soil attached to roots 2.2%^B, GSP 0%; without soil 5.5%^U, GSP 0%; other, with soil 3%^B, GSP 0%; without soil 7.5%^B, GSP 0%.

² Miniature (spray) carnations.

³ Not applicable to Colombia.

⁴ 16157 Mint leaves, crude 0%^B; processed 7.5%^B, GSP 0%; 19310 tonka beans 13.2c/Kg.^B. 6.6¢/kg.^A, GSP 0%; other 0%^B.

⁵ Orchids

⁶ Dyed, bleached or impregnated.

⁷ Insect flowers 20%^U, GSP 0%; cannabis plant and poppy straw 10%^U, 5%^A; many specified items 0%^B; unspecified items 5%^B, GSP 0%.

⁸ Pineapple plants.

⁹ June-October.

¹⁰ Orchids and Anthrium GSP 15%; carnations (June-October) GSP 22%.

¹¹ Pyrethrum

¹² Tonquin beans.

¹³ November-March.

¹⁴ Other than dried.

¹⁵ Carnation, chrysanthemum, begonia and hortensia slips.

¹⁶ Orchid, strelitzia, anthrium, protea and aquarium plants, live.

¹⁷ Gladioli November-March 20%, min. FIM 15/kg.^B; April-October 50%, min. FIM 30.60/Kg.^U. Carnations 50%, min. FIM 45.99/Kg.^U; other; December-February 25%, min FIM 38.25/Kg.^B; March-November 50%, min. FIM 45.99/Kg.^U.

¹⁸ Orchid, strelitzia and protea: fresh - October-May, dried - November-March.

¹⁹ Anthrium and broom GSP 0%.

²⁰ Plants de végétaux d'utilité Sw F 0.002/kg.^B; autre, à racines nues Sw F 0.18/kg.^B; autres Sw F 0.15/kg.^B.

²¹ Carnations and roses from 1 May to 25 October.

²² Processed

²³ Except for basil, borage, rosemary and sage.

²⁴ Other than dried or bleached.

Table 2-d
Natural Gums and Vegetable Extracts

MTN.GNG/NG6/W/6/Rev.1
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Canada, Finland, Sweden 0%B (all items)

H.S. Code No. (CCCN)	Harmonized commodity description	United States	Japan	EEC	Austria Norway	Switzerland	Australia	New Zealand
1301.10 (1302)	Lacs	MFN 0%B	3/	0%B	0%B	0%B	Sw F 0.02/kg.B	0%B
		GSP	3/				-	
1301.20 (1302)	Gum arabic	MFN 0%B	0%B	0%B	0%B	0%B	0%B	0%B
1301.90 (1302)	Other natural gums, resins, gum-resins and balsams	MFN 0%B, 5%U ₁ /	0%P	0%B	0%B, 8/	0%B	Sw F 0.02-0.2/kg.U	0%B
		GSP 0% ¹ /			0%		0%	
1302.14 (1303)	Vegetable saps and extracts: - of pyrethrum or of rotenone containing roots	MFN 0%B	20%U ⁴ , 10%A ⁴ ,* 0%B	5%B	6%B	15%B	Sw F 0.08/kg.B	0%B
		GSP	-	0%	0%	0%	0%	
1302.19 (1303)	- other	MFN 0%B, 2 1.5%B	0%P ₅ 10%B ₅ , 27.5%B ₆	0-5%B ⁷	0% 6% ⁹ B	15%B	Sw F 0.08/kg.B	0%P
		GSP 0% ² /	-	0%	-	0%	0%	
1302.39 (1303)	Mucilages and thickeners derived from vegetable products, other	MFN 5%B	0%B	0%B	0% modified 5%B	15%B	Sw F 0.2/kg.P	0%B
		GSP	-		2.5%	0%	0%	0%

¹ 18850 turpentine gum (oleoresinous exudate from living trees) 5%U, GSP 0%.

² 43930 ginseng; substances having anaesthetic, prophylactic or therapeutic properties.

³ Stick lac 0%B, seed lac 10%B, GSP 0%, shellac and refined lacs 20%B, no GSP.

⁴ Of pyrethrum.

⁵ Of an alcoholic strength of 50° or over.

⁶ Base for beverage.

⁷ Of quassia amara, aloes and manna 0%B, medicinal 2.5%B, intermixtures for the manufacture of beverages or food preparations 5%B, other 0%B.

⁸ Crude resins (pine resin, turpentine) \$0.55/kg.B, GSP 0%, common resins \$0.84/kg.B, GSP 0%.

⁹ Vegetable extracts.

Table 2-e

Vegetable Materials and Waxes

Canada, Finland, Norway, Sweden, New Zealand 0%B (all items)

H.S. Code No. (CCCN)	Harmonized commodity description		United States (TSUS)	Japan	EEC	Austria	Switzerland	Australia
1401.10	Bamboos	MFN	0%B	10%U	0%B	0%B	Sw F 0.01/kg.B	2%U
		GSP		5%			0%	0%
1401.20	Rattans	MFN	0%B, 3.1% ¹ B	0%B	0%B	0%B	Sw F 0.01/kg.B	2%U
		GSP	0% ¹				0%	0%
1401.90	Other plaiting materials	MFN	6.8% ² B, 5% ² B	10%U, ³ 5%U	0%B	0%B	Sw F 0.01/kg.B	2%U
		GSP	0% ²	-			0%	0%
1402.10	Kapok	MFN	0%B	0%B	0%U	0%B, ⁴ 7% ² B	Sw F 0.1/kg.B	2%U
		GSP				0% ⁴	0%	0%
1402.91	Vegetable hair	MFN	1.1¢/kg.B (30408)	0%U	0%B	0%B, ⁴ 7% ² B	Sw F 0.0075/kg.B	2%U
		GSP	-			0% ⁴	0%	0%
1402.99	Other stuffing and padding materials	MFN	0%B	0%U	0%B	0%B, ⁴ 7% ² B	Sw F 0.0075/kg.B	2%U
		GSP				0% ⁴	0%	0%
1403.10	Broomcorn	MFN	\$11/t (19255)	2.5%B	0%B	0%B	Sw F 0.005/kg.U	2%U
		GSP	-	0%			0%	0%

¹22210 Other than in the rough or cut transversally into sections.

²19280, 19285 Other than osier.

³Rushes, Shichitoi (*Cyperus tegetiformis*) and wanguru (*Cyperus exaltatus*).

⁴With supporting material.

Vegetable Materials and Waxes (continued)

Finland, Norway, Sweden 0%B (all items)

H.S. Code No. (CCCN)	Harmonized commodity description		United States	Canada	Japan	EEC	Austria	Switzerland	Australia	New Zealand
1403.90	Other broom and brush materials	MFN	5%B; Istle 0%U	0%B	0%B	0%B	0%B	Sw F 0.005/kg.U	2%U	0%B
		GSP	0%					0%	0%	
1404.10 (1405)	Dyeing and tanning raw vegetable materials	MFN	0%B	0%B	0%B	0%B	0%B	Sw F 0.004/kg.B	0%B	0%B
		GSP						0%		
1404.90 (1405)	Other vegetable products	MFN	0%B	0%U	7/	0%B	0%B, 7% ¹⁰	Sw F 0.005/kg.U	2%U	0%B
		GSP			7/		0% ¹⁰	0%	0%	
1521.10 (1516)	Vegetable waxes	MFN	0%B, 0%U ¹	0%B, 5.5% ² B ⁴	5%B, 7.5% ² B	raw 0%B; 4% ² B	0%B	12/	0%B	0%B
		GSP		-	0%	0%		0%		
1521.90 (1515)	Beeswax, other insect waxes and spermaceti	MFN	0%B, 7.5% ² B ²	3% ⁵ , 9% ² B	7.5% ⁸ B, 15%U	3.5% ⁸ B, raw 0%B; 5% ² B	0%B 5% ² B ¹¹	Sw F 0.03-0.18/kg.B	10%U	0%B; beeswax 20% ² B
		GSP	0% ²	0% ⁵ , 6%	0%, 7.5%	0%	0% ¹¹	0%	5%	0% beeswax
3203.00 (3204)	Colouring matter of vegetable or animal origin	MFN	0%B, 3.1% ³ B	0%B, 8.5% ⁶ B ⁶	0%B, 2% ² B 0%A	0% ⁹ 4.1% ² B	0%B	Sw F 0.035/kg.B	2%U	0%B, 3% ² B 0%U
		GSP	0%	5.5% ⁶		0%		0%	0%	

¹49410 Candelilla 0%U.

²49404 Bleached beeswax.

³47005 Annato, archil, cochineal, cudbear, litmus and marigold meal 0%B; logwood 3.1%²B, 0%A.

⁴Other than carnauba, sugar cane and ouricury.

⁵Beeswax

⁶Edible colouring of vegetable origin.

⁷MFN 0-10%P, most items are 0% on a temporary basis or under GSP except for Mizugoke (Sphagnum moss) for which MFN rate is 5%.

⁸Spermaceti

⁹Black cutch (Acacia Catechu).

¹⁰With supporting material.

¹¹Not in natural state, excluding spermaceti.

¹²Carnauba wax 0%B; other, unprocessed Sw F 0.015/kg.U, GSP 0%; other, processed Sw F 0.1/kg.U, GSP 0%.

Table 2-f
Plaiting Products

H.S. Code No. (CCCN)	Harmonized description		United States (TSUS)	Canada	Japan	EEC	Austria	Fin-land	Nor way	Sweden	Swit-zer-land	Aus-tralia	New Zea-land
4601. 10 (4602)	Plaits and similar products of plaiting materials	MFN	5.3% ^B	13.6% ^B	4% ^B 3.2% ^A ; 5.7% ^B * 4.6% ^A	0% ^B , ⁵ 4.6% ^B	3.5% ^B	5.1% ^B	4.4% ^B	3.8% ^B	Sw F 0.2/kg.B	2%U	0%U*
		GSP	0%	9%	0%*	0%	1.75%	0%	0%	0%	0%	0%	
4601. 20 (4602)	Mats, matt-ing and screens of vegetable materials	MFN	3.1 - 8% ^B	0% ^B , ² 11% ^B	4.9% ^B , ⁵ 3.9% ^A 4/	6.2% ^B , ⁵ 4.1% ^B	5% ^B , ⁹ 20% ^B	7% ^B	4.4% ^B	3.8% ^B	Sw F 0.28/kg.B	2%U	0%U*
		GSP	0%	7%	0%*; 4/	0%	2.5%, 10%	0%	0%	0%	0%	0%	
4601. 91 (4602 4603)	Other processed plaits,etc of vegetable material	MFN	6.6% ^B , 3% ^B	10.2% ^B	0% ^B ; 4.9% ^B , 3.9% ^A 4/	6.2% ^B , ⁵ 4.1% ^B	5% ^B , ⁹ 20% ^B	7% ^B	4.4% ^B	3.8% ^B	Sw F 0.32/kg.B	2%U	0%U*
		GSP	0%	6.5%	0%* 4/	0%	2.5%, 10%	0%	0%	0%	0%	0%	
4602 10 (4602 4603)	Basketwork wickerwork of vegetable materials	MFN	3- 18% ^B	8-17.5% ^B	4.9- 12% ^B 3.9-* 9.6% ^A	3.8% ^B , ⁶ 6.2% ^B	20% ^B	7% ^B	4.4% ^B	3.8% ^B	Sw F 0.42/kg.B	2%U	0%U*, 25.5%U*
		GSP	0% ¹	5-11.5%	0%*	0%	10%	0%	0%	0%	0%	0%	15%
9401. 50	Seats of cane, osier bamboo or similar materials	MFN	9.6% ^B , ⁷	15% ^B	rattan 5.7% ^B 4.6% ^A ; 4.8% ^B 3.8% ^A	5.6% ^B	25% ^B	6.1%	5.1% ^B	3.8%	Sw F 0.65/kg.B	30%U	34%U*
		GSP	0%	10%	(0%)	(0%)	12.5%	0%	0%	0%	0%	25%	27%*
9401. ex90	Parts of the above	MFN	9.6% ^B	15% ^B	4.8% ^B 3.8% ^A	5.6% ^B	7% ^B	6.1% ^B	5.1% ^B	3.8% ^B	Sw F 0.4- 0.51/kg.B	30%U	40%U
		GSP	0%	10%	(0%)	(0%)	3.5%	0%	0%	0%	0%	25%	22.5%
9403. 80	Furniture of cane, osier, bamboo, Rattan, etc.	MFN	9.6% ^B , ⁷ (72711 72713 72718) 4% ^B	15% ^P	rattan 5.7% ^B 4.6% ^A ; 4.3% ^B 3.4% ^A	5.6% ^B	8% ^B	5.1% ^B	4.2% ^B	3.8% ^B	Sw F 0.36/kg.B	30%U	34%U*
		GSP	0%	10%	(0%)	(0%)	4%	0%	0%	0%	0%	25%	22.5%*
9403. 90	Parts of the above	MFN	9.6% ^B	15% ^B	4.8% ^B 3.8% ^A	5.6% ^B	23% ^B	5.1% ^B	4.2% ^B	3.8% ^B	Sw F 0.34/kg.B	30%U	34%U*
		GSP	0%	10%	(0%)	(0%)	11.5%	0%	0%	0%	0%	25%	22.5%*

¹ GSP 0% except for TSUS 70615, 70616, 70621 and 70629 (new tariff nos. 4602.10.21, 22, 25 and 29)
² Mats and matting of sisal, palm or cane straw. Trunks, travelling bags and cases, shopping bags and hat boxes; handbags and purses of other than sisal, palm or cane straw. Products of Igusa or Shichitoi 7.5%^B, 6%^A, GSP 3%.
³ Of unspun vegetable materials.
⁴ Straw envelopes for bottles. The rate will be reduced to 8.6%^B on 1.4.88 and to 7.5% on 1.4.89.
⁵ Other than furniture of cane, osier, bamboo and similar materials. Plaits and similar products of plaiting materials whether or not assembled into strips.
⁶ Articles of loofah and floor coverings.

Table 3-a

Certain oilseeds and flours and meals thereof

Norway: 0%B (all items); New Zealand: 0%B (all items except 1208.90 - 0%U)

H.S. Code No. (CCCN)	Harmonized commodity description		United States (TSUS)	Canada	Japan	EEC	Aus-tria	Fin-land	Swe-den	Swit-zer-land	Aus-tralia
1202.10 (1201)	Groundnuts, not roasted or otherwise cooked: - in shell	MFN GSP	9.35¢/ kg.U (14520)	0%B	0%B for oil extra- action; 20% min. ¥ 14/kg.U	0%B	0%B	10%B	Vari- able levy	Sw F 0.001/ kg.U	10%U
			-	-	-	-	-	-	-	-	5%
1202.20 (1201)	- shelled	MFN GSP	6.6¢/ kg.U (14548)	0% B	as above	0%B	0%B	10%B	Vari- able levy	Sw F 0.001/ KG.U	10%U
			-	-	-	-	-	-	-	-	5%
1203.00 (1201)	Copra	MFN GSP	4.1¢/ kg.B 0% A (17509)	0%B	0%B	0%B	0%B	19%U ^{1/}	Vari- able levy	Sw F 0.001/ kg.U	2%U
			-	-	-	-	-	-	-	-	0%
1207.10 (1201)	Palm nuts and kernels	MFN GSP	3¢/kg.B 0% A (17528)	0%B	0%B	0%B	0%B	19%U	Vari- able levy	Sw F 0.001/ kg.U	2%U
			-	-	-	-	-	-	-	-	0%
1207.30 (1201)	Castor oilseeds	MFN GSP	0%B (17506)	0%U	0%U	0%P	0%U	19%U	0%B	Sw F 0.001/ kg.U	2%U
			-	-	-	-	-	0%	-	-	0%
1207.92 (1201)	Sheanuts (karite nuts)	MFN GSP	0%B (17557)	0%B	0%B	0%B	0%U	19%U	Vari- able levy	Sw F 0.001/ kg.U	2%U
			-	-	-	-	-	-	-	-	0%
1207.99 (1201)	Other oilseeds and oleaginous fruits	MFN GSP	0%B	0%B	0%B	0%B	0%U other than gourd pips	19%U	0%P, vari- able levy	Sw F 0.001/ kg.U	2%U
			-	-	-	-	-	ex0%	-	-	0%
1208.90 (1202)	Flours and meals of oilseeds or oleaginous fruits: - other	MFN GSP	3%B (18485)	Meals 0%B, Flours 10%B	7%B	0%U	S 2.5/ kg.U	20%U	Vari- able levy	Sw F 0.045/ kg.U	2%
			-	-	-	-	-	-	-	-	0%

^{1/}Duty exempted if used for the manufacture of vegetable oils and fats, subject to conditions stipulated by the cabinet.

Table 3-b

Groundnut oil, palm oil, coconut oil and palm kernel oil

Sweden: Imports are subject to variable levies; Austria 0%U for inedible oils and for margarine production.

Finland: Edible vegetable oils are subject to variable levies.

H.S. Code No. (CCCN)	Harmonized commodity description		United States (TSUS)	Canada	Japan	EEC	Aus-tria	Fin-land	Nor-way	Swed-en	Swit-zer-land	Aust-ra-lia	New Zea-land
1508.10 (1507)	Groundnut oil and its fractions: - crude oil	MFN	8.8¢/kg.U (17638)	7.5%B	¥20-28/kg.U ¥17-20.7/kg.A	5% ^{3/} , 10% 19.5% ^{5/}	0% ^{3/} , 15%U, 19.5%U ^{5/}	10%U, 7/	NOK 0.16/kg.U	0%U	Sw F 0.1/kg.P	10%U	0%B
		GSP	-	0%	-	-	-	-	-		0% ^{3/}	5%	-
1508.90 (1507) (1512)	- other	MFN	8.8¢/kg.U (17638)	15%B	¥28/kg.U ¥20.7/kg.A	8% ^{3/} , 15% 6/	0% ^{3/} , 12% 6/	16%U, 7/	17%U	8%U, 15%U	Sw F 0.12-0.35/kg.P	10%U	0% ^{8/} , 22.5% ^{8/}
		GSP		10%	-	-	-	-	-	0% ^{9/}	0% ^{3/}	5%	15% ^{8/}
1511.10 (1507)	Palm oil and its fractions: - crude oil	MFN	1.1¢/kg.B 0%U (17634)	10%B	7% 1/	4% ^{3/} , 6% 5/	0% ^{3/} , 15%U, 19.5%U ^{5/}	10%U, 7/	0%B	0%U	Sw F 0.1/kg.P	2%U	0%B
		GSP		6%	0%	2.5% ^{3/} , 4%	-	0%			0% ^{3/}	0%	
1511.90 (1507) (1512)	- other	MFN	1.1¢/kg.B 0%U (17634)	17.5%B	7% 1/	8-20% ^{4/}	0% ^{3/} , 12% 6/	16%U, 7/	0% ^{8/} , 17%U ^{8/}	8%U, 15%U	Sw F 0.12-0.35/kg.P	2%U ^{10/} , 22.5% ^{8/}	0% ^{8/}
		GSP	-	12.5%	0%	exl12%	-	-	-	0%	0% ^{3/}	0%	15% ^{8/}
1513.11 (1507)	Coconut oil and its fractions: - crude oil	MFN	0%B (17617)	10%B	9%, min. ¥10/kg.B	5% ^{3/} , 10% 20%U ^{5/}	0% ^{3/} , 15%U, 19.5%U ^{5/}	10%U, 7/	NOK 0.16/kg.U	0%U	Sw F 0.1/kg.P	2%U ^{11/}	22.5% ^B
		GSP		0%	-	2.5% ^{3/} , 7% 18% ^{5/}	-	0%	-	-	0% ^{3/}	0%	10%
1513.19 (1507)	- other	MFN	0%B (17617)	17.5%B	as above	8% ^{3/} , 15-17% 20%U ^{5/}	0% ^{3/} , 12% 6/	16%U, 7/	15% ^{8/} , 17%U ^{8/}	8%U, 15%U	Sw F 0.30-0.35/kg.P	2%U ^{11/}	22.5% ^B
		GSP		0%	-	6.5% ^{3/} , 13% 18% ^{5/}	-	-	-	0%	0% ^{3/}	0%	10-15%
1513.21 (1507)	Palm kernel or babassu oil and their fractions: - crude oil	MFN	0%B (17600) (17633)	10%B	8% ^{2/} , ¥17-20.7/kg.B	5% ^{3/} , 10% 20%U ^{5/}	0% ^{3/} , 15%U, 19.5%U ^{5/}	10%U, 7/	NOK 0.16/kg.U	0%U	Sw F 0.1/kg.P	0%B	0%B
		GSP		0%	-	2.5% ^{3/} , 7% 18% ^{5/}	-	-	-		0% ^{3/}		
1513.29 (1507) (1512)	- other	MFN	Edible 0% (13633) inedible 6.6¢/kg.B 0% (17632)	17.5%B	8% ^{2/} , ¥20.7/kg.B	8% ^{3/} , 15-17% 20%U ^{5/}	0% ^{3/} , 12% 6/	16%U, 7/	15% ^{8/} , 17%U ^{8/}	8%U, 15%U	Sw F 0.30-0.35/kg.P	0%B	0% ^{8/} , 22.5% ^{8/}
		GSP		12.5%	-	6.5% ^{3/} , 13% 18% ^{5/}	-	-	-	0%	0% ^{3/}		15% ^{8/}

Footnotes for Table 3-b

1/ palmstearin 5%B, 4%A; other 7%B.

2/ palm kernel oil.

3/ Not for human consumption or (in the case of Switzerland) for technical use.

4/ A: solid fraction: I. In immediate packings of net capacity of 1 kg. or less - 20%U, GSP 12%

II. Other - 17%U, GSP 12%.

B: other I. Not for human consumption - 8%U

II. Other - 14%B, GSP 12%.

5/ In immediate packings of a net capacity of 1 kg. or less (EEC), 5 kg. or less (Austria).

6/ In immediate packings with a content of 5 kg. or less:

pure oil 12% + additional duty of 30% = 15.6%B

fractions S 3.15/kg.B. or 19.5%U

7/ Vegetable oils and fats unsuitable as such for human consumption, and used in industry for the manufacture of soap, leather, lubricating oils and sulphonated oils shall be dutiable at the rate of 5 per cent ad valorem subject to compliance with conditions stipulated by the Cabinet. Vegetable fats and oils, suitable as such for human consumption, and used in industry for the manufacture of canned food, confectionery, soap, leather, lubricating oils, building paperboard, colouring matter, sulphonated oils, medicaments or techno-chemical products shall be exempted from import levy subject to compliance with conditions stipulated by the Cabinet. (Source: schedule of concessions)

8/ Solid fractions.

9/ GSP not applicable in Bulgaria, Romania and China.

10/ Palm stearine bound at \$0.059/kg.

11/ Bound at \$0.01/litre and the equivalent of the duty, if any, on copra.

Table 3-c (continued)
Certain other vegetable oils and processed oils

H.S. Code No. (CCCN)	Harmonized commodity description	United States (TSUS)	Canada	Japan	EEC	Aus-tria	Fin-land	Nor-way	Swe-den	Swit-zer-land	Aust-ra lia	New Zea-land	
1515.30 (1507) (1512)	Castor oil and its fractions	MFN 3.3¢/ kg.B (17601) (17614) (17615)	0% ^{2/} , 17.5% ^B	9% 7.2%A	0% ^{4/} , 8% oils 0% 7/	0% oils 0% 7/	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	Sw F 0.12/ kg.P	0% ^U ^{12/} 0% 22.5% ^B ^{1/}		
			GSP 0%	5%	-	6%	-			0%	-	15% ^{1/}	
1515.60 (1516)	Jojoba oil and its fractions	MFN 5% (17670)	10% ^{2/} , 17.5% ^B	7.5% 4% B	0% ^{2/} , 4% B	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	Sw F 0.12/ kg.P	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%		
			GSP 0%	-	0%	0%	-			0%	-		
1515.90 (1507) (1512)	Other fixed vegetable fats and oils and their fractions	MFN 5%P, 0%P nut oils 17.5% ^B	0% ^{3/} , 10% ^{2/} , etc.	¥17-20.7/ kg.B	5-20%U, 0% tech- nical use	15/ 16%U 8/	10%U ^{2/} , 16%U 9/	0%U, 8%U, 15%U 9/	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	Sw F 0.12/ kg.P	0%P 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	22.5% ^B ^{1/}
			GSP 0%	-	-	2.5- 18%	-	-	0% ^{10/} 0% (tech- nical use)			15% ^{1/}	
1516.20 (1507) (1512) (3404)	Vegetable fats and oils and their fractions, hydrogenated inter-esterified re-esterified or elaidinized	MFN 11¢/ kg.B (17820)	17.5% ^B	5% 4% A	5.3% ^{5/} , 17% ^P 20% ^U 6/	0% ^{5/} , 16/ 20%U	0% ^{5/} , 7%U	0% ^{5/} , 8%U 12%U 9/	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	Sw F 0.35/ kg.U	0% ^U ^{13/} 0% 22.5% ^B ^{1/}		
			GSP -	0%	0%	11% 6/ 16-%	-	-	-	0% ^{10/} 0% (tech- nical use)		15% ^{1/}	
1518.00 (1507) (1508) (3906)	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, etc.	MFN 10% (17830)	12.5% 4%U	5% 8% 12% B	0% 10% 20%U 17/	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	15%U other 11/	Sw F 0.12- 0.40/ kg.P	2%U, 14/ 0%P			
			GSP 0%	8%	0%	-	0% castor oil 4.5% linoxyn	-	11/	0% 0%, 14/			

Footnotes to Table 3-c (continued)

- 1/ Fractions.
- 2/ Crude.
- 3/ 0%B for illipe butter, shea butter, oiticica oil and cashew nut shell oil and fractions thereof.
- 4/ For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials.
- 5/ Hydrogenated castor oil, so called "opal-wax".
- 6/ In immediate packings of a net capacity of 1 kg. or less (EEC), 5 kg. or less (Austria).
- 7/ Fractions: in packings of 5 kg. or less - S 3.15/kg.B or 19.5%U; in other packings 12%B; 0%U for inedible oils and for margarine production.
- 8/ (1) Cashew nuts shell oil, wood oils and oiticica oil: 0%
(2) Other: crude oil: NOK 0.16/kg.U
non-crude oil: solid fractions 17%U
other 15%U.
- 9/ Imports are subject to variable levies.
- 10/ GSP not applicable to Bulgaria, Romania and China.
- 11/ Castor oil: MFN SEK 0.045/kg.B, GSP 0%.
- 12/ Bound at \$22.96/tonne.
- 13/ Bound at \$0.059/kg. except for hydrogenated castor oil.
- 14/ With respect to epoxidized vegetable oils (HS ex1518.00) and industrial fatty alcohols (1519.30), duties are being reduced in stages: 1.1.88 - 20%U, GSP 15%, 1.1.89 - 17.5%U, GSP 12.5%, 1.1.90 - 15%U, GSP 10%, 1.1.91 - 12.5%U, GSP 7.5%, 1.1.92 - 10%U, GSP 5%.
- 15/ Sulphurolive oil and other oils: inedible - 0%B; other oils - in immediate packings of 5 kg or less - S 3.15/kg.B or 19.5%U, in other packings - 12%B.
- 16/ Re-esterified linseed oil, castor oil and sulphurolive oil - 0%B, re-esterified wood oil - 0%U, other re-esterified products, inedible or for margarine production - 0%U; other re-esterified products (except pumpkin-seed oil): soya-bean oil and cotton-seed oil, in immediate containers of 5 kg or less - 12% + additional duty of 30% = 15.6%B, in other containers - 15%U; other products - soya-bean oil and cotton-seed oil - 12%B, other - 15%U; other than re-esterified products: inedible and for margarine production ~ 0%U, other - in immediate packings of 5 kg or less - S 3.15/kg.B or 20%U; in other packings - 12%B.
- 17/ Linoxyn - 9%B; mixtures of liquid fixed vegetable oils for technical purposes - 0%B; castor oil, dehydrated or blown - 10%B; other - 10%U.

Table 3-d

Vegetable oil products

H.S. Code No. (CCCN)	Harmonized commodity description	United States (TSUS)	Canada	Japan	EEC	Aus- tria	Fin- land	Nor- way	Swe- den	Swit- zer- land	Aust- ra- lia	New Zeal- and	
1519.11 (1510) (3404)	Stearic acid	MFN	3.3¢/kg. + 6% (49012)	12.5% B 4% A	5% B 4% A	8% B	0% B	0% B	0% U	Sw F 0.05/ kg.B	10% U	30% U	
1519.12 (1510) (3404)	Oleic acid	MFN	3.3¢/kg. + 5% (49010)	12.5% B 4% A	5% B 4% A	7% B	0% B	0% B	NOK 0.16/ kg.B	0% B	Sw F 0.005/ kg.B	10% U	30% U
1519.19 (1510) (3404)	Other industrial mono- carboxylic fatty acids	MFN	5% B ^{1/}	12.5% B 4% A	5% B 4% A	4.5% B	0% B	5% U	0% B	0% U	Sw F 0.005/ kg.B ^{2/}	10% U	30% U
1519.20 (1510) (3404)	Acid oils from refining	MFN	5% B ^{3/}	8% B 4% A	5% B 4% A	4.5% B	0% B	5% U	NOK 0.16/ kg.B	0% U	Sw F 0.005/ kg.B	10% U	0% B
1519.30 (1510) (3404)	Industrial fatty alcohols	MFN	Oleyl 7.9% B, 5% B ^{4/}	12.5% P, 0% B 5/	5% B 4% A	6% B	0% B	0% B	15% B	6% B	Sw F 0.005/ kg.B	8/ 0% B	0% B
1520.10 (1511)	Glycerol, crude; glycerol waters and glycerol lyes	MFN	0.4¢/ kg.B (42836)	0% P 6.4% A	10% B 6.4% A	1.5% B	5% U	0% B	0% U	Sw F 0.01/ kg.U	2% U	0% B ^{9/} 10% U	0% B
1520.90 (1511)	Glycerol, other including synthetic glycerol	MFN	1.1¢/ kg.B (42838)	12.5% B 6.4% A	10% B 6.4% A	6% B	S 1.75/ kg.B	0% B	0% B	0% U	Sw F 0.07/ kg.P	10% U	10% U

^{1/} TSUS 49024, 43020, 49014, 49020, 49022, 49026.

^{2/} Derived from coconut, palm-kernal or palm oil

^{3/} TSUS 49020, 49022, 49026, 49100.

^{4/} TSUS 49065, 49073, 49075.

^{5/} For use in the manufacture of goods of heading No. 3402.

^{6/} Palmitine Sw F 0.05/kg.B.

^{7/} Having recourse to the escape clause for the EEC GSP scheme (EEC Regulation No. 3926/86, Article 32), EEC has suspended the application of this GSP rate to Malaysia with effect from 1 September 1987 (EEC Official Journal L/251/87).

^{8/} See footnote 14 on the previous page.

^{9/} Glycerol waters and lyes.

Table 3-e
Oilcakes and other solid residues¹

Canada, Japan (except oilcakes of mustard seeds 0%U), Norway and Australia: 0%B (all items)

H.S. Code No. (CCCN)	Harmonized commodity description		United States (TSUS)	EEC	Austria	Finland	Sweden	Switzer zerland	New Zealand
2305.00 (2304)	Oilcake and other solid residues: - of ground nut	MFN	0.7¢/kg.U (18453)	0%B	Oilcake 0%B	10%U	Variable levies	Sw F 0.002/kg.U	5%U
		GSP	0%		-	-		0%	0%
2306.50 (2304)	- of coconut or copra	MFN	0.7¢/kg.U (18453)	0%B	0%B	10%U	Variable levies	Sw F 0.002/kg.U	10%B 5%U
		GSP	0%		-	-		0%	0%
2306.60 (2304)	- of palm nuts or kernels	MFN	0.7¢/kg.U (18453)	0%B	0%B	10%U	Variable levies	Sw F 0.002/kg.U	5%U
		GSP	0%		-	-		0%	0%
2306.90 (2304)	- of other vegetable fats or oils	MFN	0.7¢/kg.U (18453)	0%B not of olive oil	0%B	10%U	Variable levies	Sw F 0.002/kg.U	5%U
		GSP	0%		-	-		0%	0%

Table 4-a
Tropical Roots and Tubers

In Austria imports are subject to a levy (see "notified non-tariff measures")

H.S. Code No. (CCCN)	Harmonized commodity description	United States	Canada	Japan	EEC	Aus- tria	Fin- land	Nor- way	Sweden	Swit- zer- land	Aust- tra- lia	New Zea- land
0714.10 (0706)	Manioc (Cassava), fresh or dried	MFN 25% ^B (13797)	0% ^B	0% ^B ³ 15% ^U ⁴ 25% ^U	Tariff quota	0% ^U	0% ^B	NOK 0.18/ kg.B	Import levy	Sw F 0.0075/ kg.P	2% ^U	0% ^B
		GSP	-	-	-			0%	-	-	0%	
0714.90 (0706)	Arrowroot, salep, etc. fresh or dried	MFN 1/ ¹	0% ^B , 5% ^B , 10% ^B	15% ^U	6% ^B ¹²	0% ^U	0% ^B ⁶ 8% ^B ⁷ 18% ^B	NOK 0.1/ kg.B	0% ^U ⁹	Sw F 0.0075/ kg.P	2% ^U	0% ^B
		GSP 1/	-	-	-		0% ⁷	0%	-	-	0%	
1106.20 (1104)	Flour and meal of sago, roots or tubers of No.0714	MFN 0% ^B (13235)	1.65¢ kg.B	0% ^B , ³ 25% ^U	Import levy	10% ^U	1% ^U	NOK 0.2/ kg.B	Import levy	Sw F 0.05/ kg.U	10% ^U	0% ^B
		GSP	0% ¹¹	-	-	-	-	ex 0% ⁸	-	-	5%	
1108.14 (1108)	Manioc starch	MFN 0% ^B (13235)	1.65¢ kg.B	25% ^U	Import levy	S 1.4/ kg.U	10% ^U	NOK 0.64/ kg.U	Import levy	Sw F 0.1/ kg.U	10% ^U	30% ^U ¹³ 25% ^U
		GSP	0%	-	-	-	-	-	-	Sw F 0.05/ kg.	5%	24% ¹³ 20%
1903.00 (1904)	Tapioca and substitutes therefor	MFN 0% ^B ² (13235) 1.2¢/ kg.B (13250) (13255)	0% ^B	16%* ¹ 10%+ variable comp- onent B	25% ^U	13% ^U	NOK 0.6/ kg.U	Import levy	Sw F 0.025/ kg.p	0% ^B	2% ^U ¹⁰	
		GSP	-	- 2%+ variable comp- onent ⁵	-	-	-	-	0%		0%	

¹Fresh dasheens 5%^B, GSP 0%; fresh yams 10%^B, GSP 0%; fresh, other 25%^B, no GSP; not fresh, in the form of pellets 0%^B; not fresh, other 13%^B, GSP 0%.

²Of arrowroot, manioc or sago

³For feeding purposes (under customs surveillance).

⁴Pellets of flour and meal.

⁵GSP not applicable to substitutes obtained from potato or other starches.

⁶Arrowroot

⁷Jerusalem artichokes

⁸The GSP rate does not apply to flour and meal of sago pith, manioc, arrowroot and saleproot.

⁹Arrowroot is subject to variable levy.

¹⁰Bound at \$0.0137/kg.

¹¹Flour of sago or manioc (cassava).

¹²Duty rate reduced to 3 per cent for sago pith.

¹³Duties effective July 1988.

Table 4-b

MTN.GNG/NC6/W/6/Rev.1
Page 29Rice

Sweden: 0%B (all items)

H.S. Code No. (CCCN)	Harmonized commodity description	United States (TSUS)	Canada	Japan	EEC	Austria	Fin- land	Nor- way	Swit- zer- land	Aust- tra- lia	New Zeal- and
1006.10	Rice in the husk (paddy or rough)	MFN 2.8¢/ kg.U (13050)	0% 0%A	15%U 0%A	Variable levy	0%U	5% B	0% B	Sw F 0.006/ kg.B	2%U	0% B
		GSP	-			-	-		0%	0%	
1006.20	Husked (blown) rice	MFN 3.3¢/ kg.U, basmati 1.3¢/ kg.B	0% B	15%U 0%A	Variable levy	S 0.07/ kg.B 0%U	5% B	0% B	Sw F 0.006/ kg.B	2%U	0% B
		GSP	-			-	-		0%	0%	
1006.30	Semi-milled or wholly milled rice	MFN 2.2¢/ kg.B, par- boiled 17.5% B (14198)	\$5.51/ tonne B	15%U 0%A	Variable levy	0%U	15% B	NOK 0.60/ kg.B	Sw F 0.03/ kg.B	2%U	0% B
		GSP	0% (14198)	0%		-	-	-	0%	0%	
1006.40	Broken rice	MFN 0.69¢/ kg.B (13133)	as above	15%U 0%A	Variable levy	S 0.07/ kg.B 0%U	25% U	NOK 0.60/ kg.B	Sw F 0.03/ kg.p	2%U	0% B
		GSP	-	0%		-	-	-	-	0%	
1102.30	Rice flour (1101)	MFN 0.2¢/ kg.B (13135)	1.65¢/ kg.B	25%U	Variable levy	38% min. S 1.7/ kg.U ¹	10% B	0% B	Sw F 0.2/ kg.U ²	2%U	25% 0% B
		GSP	0%	0%		-	-	-	-	0%	
1103.14	Groats, meal and pellets of rice	MFN 0.2¢/ kg.B (13135) (13167)	0% B	25% 20%A	Variable levy	As above	10% B	0% B	Sw F 0.045/ kg.B	2%U	0% B
		GSP	0% (13135)	10% excluding germs		-	-	-	-	0%	

¹In packings of 5 kg. or less - 44%, minimum S 2/kg.U.²Inedible - NOK 0.20/kg.B.³Denatured - Sw F 0.003/kg.U.

NTMs: Austria: Discretionary licensing on rice flour and meals (1102.30 and 1103.14)
 Japan: State trading restrictions on rice and global quotas on rice flour and meal
 Switzerland: Global quota on rice flour (for animal feed)

Table 4-c

Tobacco

United States and Australia: See separate tables in the following pages

H.S. Code No. (CCCN)	Harmonized commodity description		Canada	Japan	EEC	Aus- tria	Fin- land	Nor- way	Sweden	Swit- zer- land	New Zea- land
2401.10	Tobacco, not stemmed /stripped	MFN	0% B 28.1¢/ kg.B	0%U	1/ kg.B	S 4/ 3/ kg.B	0% B	0% B	0% B	0% U 4/ Sw F 1/kg.U	5/
		GSP			1/	-					5/
2401.20	Tobacco, partly or wholly stemmed/ stripped	MFN	44.1¢/ kg.B	0%U	1/ kg.B	S 7.5/ 3/ kg.B	0% B	0% B	0% B	As above	5/
		GSP	29.3¢/ kg.		1/	-					
2401.30	Tobacco refuse	MFN	10.2% B	0%U	1/ kg.B	S 4/ 3/ kg.B	0% B	0% B	0% B	As above	5/
		GSP	6.5%		1/	-					
2402.10	Cigars, cheroots and cigarillos	MFN	10%+ \$3.20/ kg.B	60%U 20%A*	52% B ^{2/}	S 233/ kg.B	FIM 24.56/ kg.B	NOK 15/ kg.P	SEK 1.70- 8.90/ 100 units B	Sw F 17/kg.U	20%U
		GSP	0%	-	41%	-	-	-	0%	-	15%
2402.20	Cigarettes	MFN	20% B	9%U 0%A*	90% B	S 266/ kg.B	FIM 24.56/ kg.B	NOK 17/ kg.B	SEK 0.60- 1.10/ 100 units B	Sw F 8.75- 17.5/ kg.U	20%U
		GSP	-	-	82%	-	-	-	0%	-	15%

^{1/}See separate tables in the following pages.

^{2/}Duty rate reduced to 43 per cent until 31 December 1990.

^{3/}Imports by the monopoly administration are admitted free of duty.

^{4/}For the manufacture of cigars, cigarettes, etc.

^{5/}For the manufacture in a licensed manufacturing warehouse into: cigars 0%
B, tobacco, cigarettes and snuff 12.5%U, GSP 10%. For other purposes \$73.48 per 100 kgs, no GSP.

EEC Duties on Unmanufactured Tobacco

MFN (1988)

2401 10	Tobacco, not stemmed/stripped:	
10	- Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco ¹ :	23%
20		MIN 28 Ecu
30		MAX 30 Ecu/
41		100 kg/net
49		bound
50	- Other	14%
60		MIN 28 Ecu
70		MAX 70 Ecu/
80		100 kg/net
90		bound
2401 20	Tobacco, partly or wholly stemmed/stripped:	
10	- Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco ¹ :	23%
20		MIN 28 Ecu
30		MAX 30 Ecu/
41		100 kg/net
49		bound
50	- Other	14%
60		MIN 28 Ecu
70		MAX 70 Ecu/
80		100 kg/net
90		bound

¹ Entry under this sub-heading is subject to conditions laid down in the relevant Community provisions.

EEC Duties on Unmanufactured Tobacco (cont'd)GSP (1983)

EC tariff heading No.	Description	GSP rate	Global community tariff quotas	
			Quota amount (tonnes)	Initial share of quota amounts allocated to Member States (tonnes)
2401 10 10 2401 20 10	Unmanufactured Virginia "flue-cured" type tobaccos	6% with min. of 16 ECU and max. of 27 ECU/100 kg.	66,950 (reserve: 1,200)	Benelux 7,098 Denmark 1,501 Germany 10,110 Greece 500 Spain 4,750 France 1,090 Ireland 1,944 Italy 3,555 Portugal 1,000 United Kingdom 34,202
2401 10 50 2401 10 70 2401 10 80 2401 10 90 2401 20 50 2401 20 70 2401 20 80 2401 20 90	Unmanufactured tobacco, other, excluding the sun-cured oriental type	14% with min. of 28 ECU and max. of 31 ECU/100 kg.	20 000 (reserve: 1 400)	Benelux 4 000 Denmark 860 Germany 2 220 Greece 20 Spain 8 940 France 1 860 Ireland 20 Italy 40 Portugal 340 United Kingdom 300

The tariff quotas apply to GSP beneficiary countries and territories with the exception of China. Imports into Spain and Portugal are subject to the customs duty established in accordance with Articles 178 and 365 of the 1985 Act of Accession.

The EEC's imports from ACP countries of Lomé Convention and Turkey are granted duty-free treatment. The EEC's imports from least-developed countries are granted duty-free treatment only so long as the quota for imports under the GSP has not been completely used up.

United States Duties on Tobacco

HS	Description	MFN (1988)	Ad Valorem Incidence ¹	GSP (1988)
2401.10	Tobacco, not stemmed/stripped:			
2401.10.20	Containing over 35 per cent wrapper tobacco	79.4¢/Kg.B	7.2%	Free
	Not containing wrapper tobacco, or not containing over 35 per cent wrapper tobacco:			
2401.10.40	Cigarette leaf: Oriental or Turkish type not over 21.6 cm in length	25.4¢/Kg.B	7.8%	
2401.10.80	Other Other, including cigar leaf	28.1¢/Kg.B 35.5¢/Kg. ⁺ 43.9¢/Kg. on wrapper tobacco content B	12.6% n.a.	
2401.20	Tobacco, partly or wholly stemmed/stripped:			
2401.20.05	Not threshed or similarly processed: Leaf tobacco, the product of two or more, countries or dependencies, when mixed or packed together	\$6.45/Kg.U	n.a.	
2401.20.20	Other: Containing over 35 per cent wrapper tobacco	\$1.37/Kg. ⁺ \$2.04/Kg. on filler tobacco content B	n.a.	Free
2401.20.40	Not containing wrapper tobacco, or not containing over 35 per cent wrapper tobacco	44.1¢/Kg. + 92.9¢/Kg. on wrapper tobacco content B	n.a.	
2401.20.60	Threshed or similarly processed: From cigar leaf	35.5¢/Kg.B	21.7%	
2401.20.80	Other	44.1¢/Kg.B	13.4%	
2401.30	Tobacco refuse:			
2401.30.30	Tobacco stems: Not cut, not ground and not pulverised	Free B		
2401.30.60	Cut, ground or pulverized	\$1.21/Kg. U	250.6%	
2401.30.90	Other	35¢5¢/Kg.B	21.7%	
2402.10	Cigars, cheroots and cigarillos containing tobacco:			
2402.10.30	Each valued less than 15c	\$4.21/Kg. + 10.5% B	23.9%	
2402.10.60	Each valued 15c or over but less than 23c	\$1.26/Kg. + 3% B	9.0%	
2402.10.80	Each valued 23c or over	\$1.26/Kg. + 3% B	6.3%	Free
2402.20	Cigarettes containing tobacco:			
2402.20.10	Containing clove	92.6¢/Kg. + 2% B	8.3%	Free
2402.20.80	Other: Paper-wrapped	\$2.34/Kg. + 5% B	26.0%	
2402.20.90	Other	\$2.34/Kg. + 5% B	24.4%	Free

¹ Average incidences for 1981-83 made available for negotiations for the purpose of the adoption of the Harmonized System.

Tariffs of Australia

GSP rate = MFN rate minus 5 per cent for all items in this table.

HS	Description	MFN duty
2401.10	Tobacco, not stemmed/stripped:	
2401.10.1	For use, other than in the manufacture of snuff, by a person who is a manufacturer for the purposes of the Excise Act 1910:	
2401.10.11	For use in the manufacture of cigars, cheroots or cigarillos	Free B
2401.10.12	For use in the manufacture of cigarettes or of fine cut tobacco suitable for the manufacture of cigarettes	\$1.42/kg.B ¹
2401.10.13	For use in the manufacture of tobacco, NSA	\$1.07/kg.B ²
2401.10.90	Other	\$1.99/kg.B
2401.20	Tobacco, partly or wholly stemmed/stripped:	
2401.20.1	For use, other than in the manufacture of snuff, by a person who is a manufacturer for the purposes of the Excise Act 1901:	
2401.20.11	For use in the manufacture of cigars, cheroots or cigarillos	Free B
2401.20.12	For use in the manufacture of cigarettes or of fine cut tobacco suitable for the manufacture of cigarettes	\$1.42/kg.B ¹
2401.20.13	For use in the manufacture of tobacco, NSA	\$1.07/kg.B ²
2401.20.90	Other	\$1.99/kg.B
2401.30.00	Tobacco refuse	\$1.99/kg.B ^{1,2}
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	\$6.46/kg.B ³
2402.20.00	Cigarettes containing tobacco	\$6.83/kg.B ³

¹As prescribed by by-law, being: (a) for use by a person who is a manufacturer for the purposes of the Excise Act 1901, and also the holder of a certificate issued by the Comptroller for the purposes of this item; and (b) for use in the manufacture of cigarettes or of fine cut tobacco suitable for the manufacture of cigarettes, being cigarettes or fine cut tobacco that will contain Australian grown tobacco leaf.....\$0.47/kg.B

²As prescribed by by-law, being: (a) for use by a person who is a manufacturer for the purposes of the Excise Act 1901, and also the holder of a certificate issued by the Comptroller for the purposes of this item; and (b) for use in the manufacture of tobacco (other than snuff, cigarettes or fine cut tobacco suitable for the manufacture of cigarettes) being tobacco that will contain Australian grown tobacco leaf....\$0.33/kg.B

³In addition, imports are subject to an excise duty of \$39.35/kg., which is levied equally on domestic and imported products. Excise rates are adjusted twice annually to reflect movements of consumer price index.

Table 5-a
Tropical Nuts

H.S. Code No. (CCCN)	Harmonized commodity description	United States	Canada	Japan	EEC	Aus- tria	Fin- land	Nor- way	Swit- zer- land	Aust- tra- lia	New Zeal- and
0801.10 (ex 0801)	Coconuts, fresh or dried	MFN 0%*	0%*	6%*	2%*	2%*	0%*	0%*	Sw F 0.075/ kg.B	0%*	0%*
		GSP		0%	0%	0%			0%		
0801.20 (ex 0801)	Brazil nuts, fresh or dried	MFN 0%*	0%*	6%*	0%*	0%*	0%*	0%*	Sw F 0.075/ kg.B	0%*	0%*
		GSP		0%					0%		
0801.30 (ex 0801)	Cashew nuts, fresh or dried	MFN 0%*	0%*	0%*	0%*	0%*	0%*	0%*	Sw F 0.075/ kg.B	0%*	0%*
		GSP							0%		
0802.90 (ex 0805)	Other nuts, fresh or dried (macadamia nuts, areca/ betel nuts, cola, etc.)	MFN 1/	0%*	4/	7/	4%*	3%, 6%*, 5% shelled	NOK 0.80/ kg.B, NOK 0.17/ kg.B pecan	Sw F 0.14/ kg.B	2%*	0%*
		GSP 1/		4/	0%	0%	0%	0%	-	0%	
2008.11 (ex 2006) (ex 2107)	Groundnuts, prepared	MFN 6.6¢/ kg.U	10%*	5/	20% ^{8/} 14%- 3/	32% min. 16%	6%*, 0% S 3/ ^{8/} , roasted kg.U	30%U, NOK 0.20/ kg.B, Sw F 0.44/ kg.+ vari- able compon- ents U ^{5/}	Sw F 0.15/ kg.B, Sw F 0.44/ kg.+ vari- able compon- ents U ^{5/}	5%U	10%U
		GSP	-	0%	-	6% ^{11/}	6%+ S 1 5%/ kg.	0%	0%	-	0% 0%
2008.19 (ex 2006)	Other nuts, prepared, including mixtures	MFN 2/	10%*	6/	14%- 16%*	8%+ S 2.8%/ kg.B	6%*, 9% mixtures	NOK 0.20/ kg.U	Sw F 0.15/ kg.B	10%U	10%U
		GSP 2/	0%	6/	6% ^{9/}	-	0% ex0%	0%	-	5%	0%

^{1/} Pecans in shell 11¢/kg.U, no GSP, shelled 22¢/kg.B, GSP 0%
Other (not including pignolias) in shell 2.9¢/kg.U, GSP 0%, shelled 11¢/kg.U, no GSP.
(14530 and 14558)

^{2/} Brazil nuts and cashew nuts 0%*, pecans 22¢/kg.B, GSP 0%, coconuts 4%*, GSP 0%.

Nuts, n.e.s., excluding mixture 28%*, GSP 0%; mixtures 28%*, no GSP.

^{3/} Peanut butter 4.4¢/kg.B (1.9%), GSP 0%

^{4/} Betel nuts 0%*; macadamia nuts 12%*, 9%^A, GSP 6%*; pecans 20%U, 9%*; other 20%U.

^{5/} Peanut butter, sugared 27.5%*, 12%*, not sugared 22.5%*, 10%*; other, sugard 35%U, 28%*, not sugared 25%*.

^{6/} Duties on certain prepared nuts, unsugared, are as follows:

macadamia nuts, in pulp form 20%*, GSP 10%, in non-pulp form 10%*, 8%*, GSP 6.4%*;
cashew nuts, in pulp form, roasted 20%*, GSP 10%, not roasted 20%*, 16%*, GSP 8%*, in non-pulp form
20%*, 12.8%*, GSP 6.0%; coconuts, brazil nuts, paradise nuts and hazelnuts, in pulp form 20%*, GSP 10%, in
non-pulp form 20%*, 12.8%*, GSP 8%* (when sugared, higher duties of maximum 35%U are applicable).

^{7/} Pecans 0%*; areca or betel and cola 1.5%*, GSP 0%; other 4%U, GSP 0%

^{8/} Peanut butter.

^{9/} Except almonds, walnuts and hazelnuts.

^{10/} Coconuts, brazil nuts and cashew nuts.

^{11/} Except peanut butter

Table 5-b

Bananas and Other Specified Tropical Fruits

Sweden 0% (all items); New Zealand 0% (all items); See page 9 for information on selective internal taxes

H.S. Code No. (CCCN)	Harmonized commodity description		United States	Canada	Japan	EEC	Aus-tria	Fin-land	Nor-way	Swit-zer-land	Aust-ra-lia
ex0803.00 (ex 0801)	Bananas, including plantains, fresh	MFN	0%P	0%B	50%U ^{2/} 40%U ^{2/}	20% ^{5/}	S 1/kg.B	24% ^{6/} 40% ^{6/}	0% ^{6/}	Sw F 0.20/ kg.B	2%U
		GSP			25% [*] 12.5% ^{2/*}	-	0%	0% ^{6/}	-	0%	
ex0803.00 (ex 0801)	Bananas, including plantains, dried	MFN	3.5% 0%A, 3% plantains	0%B	6% 20% S 1.26/ kg.B					Sw F 0.20/ kg.B	2%U
		GSP	0% plaintains		0%	0% [*]	0%	0%		-	0%
1106.30 (ex 1104)	Flour, meal and powder of the products of Chapter 8 (including those of bananas)	MFN	7% ^{1/} 2.8% ^{1/} 15% U	10% B	0% bananas 13% for feeding; 25% ^U	17% ^{1/} 13% ^U	10%U (except citrus peel)	1% B	NOK 0.20/ kg.B	Sw F 0.045/ kg.U	2%U
		GSP	0%	-	-	0% ^{1/*}	5% ^{1/}	0%	0%	0% ^{1/}	0%
0804.10	Dates, fresh or dried	MFN	35% etc. U	0% B	20%U 0% A	12% U	7% B	4% B	NOK 0.15/ kg.B	Sw F 0.15/ kg.B	0%U
		GSP	-			8% in bulk	0%	0%	-	0%	
0804.40 (ex 0801)	Avocados, fresh or dried	MFN	13.2¢/ kg.B	0% B	6% B; 3/ 10% B ^{3/} 6% A-	8% B; 1/ 4% U	2% B	0% B	NOK 0.20/ kg.B	Sw F 0.075/ kg.B	2%U
		GSP	-		4% 3/ 0% in Sept-May and dried	6%, 3.5% 7/	0%		0%	0%	0%
0804.50 (ex 0801)	Guavas, mangoes and magosteen, fresh or dried	MFN	8.27¢/ kg.B 3.3¢/ kg.B dried	0% B	6% B	6% B	2% B	0% B	NOK 0.20/ kg.B	Sw F 0.075/ kg.B	2%U
		GSP	ex0% fresh in Sept-May and dried		4% 3/ 0%	0%, 4% mangoes	0%		0%	0%	0%
0807.20 (ex 0809) ^{8/} (ex 0812)	Papaws (papayas), fresh	MFN	8.5% B	0% B	4% B	6% B 3% U	S 0.1/ kg.U	0% U	NOK 0.60/	Sw F 0.05/ kg.U	2%U kg.B
		GSP	-		3% [*]	0%	0%		0%	0%	0%

^{1/} Of bananas and plantains.^{2/} April to September.^{3/} Dried.^{4/} Fresh.^{5/} 0% if imported by the Federal Republic of Germany within a quota fixed each year^{6/} January to May. (Bananas in bunches are subject to lower duties in Finland)^{7/} December to May. This seasonal rate is applicable until 1990. The GSP rate is yet to be decided.^{8/} Papaws was classified under 0808 in the CCCN-based EEC tariff schedule.

Table 5-c

PineapplesSweden 0%B (all items)

H.S. Code No. (CCCN)	Harmonized commodity description	United States	Canada	Japan	EEC	Aus-tria	Fin-land	Nor-way	Swit-zer-land	Aust-ra lia	New Zea-land
0804.30 (ex 0801)	Pineapples, fresh or dried	MFN 1/ GSP	0% 10% dried	20%U, 12% dried	9% 0%	S 0.5/ kg.U	0% 0%	0% 0%	Sw F 0.15/ kg.B	2%U 0%	0% 0%
2008.20 (ex 0810) (ex 2006)	Pineapples, prepared	MFN 0.55¢/ kg.B GSP -	0% -	30% ^{3/} 45%U 55%A	22%- 24% 32%U with alcohol	6/ 4/	22.5% 0% 0%	0% -	Sw F 0.25/ kg.B	10%U* 5%*	20%U, 20%U 16%, 15%
2009.40 (ex 2007)	Pineapple juice	MFN 5.3¢/ litre B 1.3¢/ litre B ^{2/} GSP -	0% -	22.5% ^{9/} not sugared 30%U; sugared 35% or ¥27/kg.U greater	5/ -	7/ 5/	40% 0%	0% 0%	Sw F NOK 0.28/ 0.50/ kg.B, Sw F 0.70/ kg.B sugared	10%U* 5%*	5%U* 0%

1/ Not reduced in size, in bulk 0.64¢/kg.U, no GSP, in crates or other packages 1.31¢/kg.U, no GSP; reduced in size 0.55¢/kg.B, no GSP.

2/ In concentration greater than 3.5 degrees.

3/ Containing added sugar, in airtight containers not more than 10 kg. each including container.

4/ 12% + sugar levy under a Community tariff quota of 47,320 tonnes for 1987 - other than in slices, half slices or spirals.

15% + sugar levy under a Community tariff quota of 32,850 tonnes for 1987 - in slices, half slices or spirals.

5/ Density 1.33g/cm³ or less, not sugared 20%
B, GSP 17%; sugared 19% + sugar duty B, GSP 17% + sugar duty.
Density more than 1.33g/cm³, 42%U or 42%U plus sugar levy.

6/ A. Fruit pulp - 1. In airtight containers 15 kg. or less - 23% maximum S 3.50/kg.B, GSP 5%
2. Other: (a) in artificial containers - S 3.50/kg.B, GSP S 0.8/kg.
(b) other - 10%U

B. Other - 1. In airtight containers 25%
2. Other 6%
12% + S 4/kg.U

7/ A. Concentrated juice:
1. In immediate packings holding 20 litres or more - S 0.80/kg.B, GSP 0%
2. Other - S 2.70/kg.B, GSP 0%

B. Other:
1. Not containing added sugar:
(a) raw juice in immediate packings holding less than 20 litres - S 1.2/kg.B, GSP S 0.9/kg
2. Containing added sugar - S 2.7/kg.B

8/ In containers weighing, with contents, 3 kg. or more, not sugared.

9/ Not more than 10 % by weight of sucrose, naturally or artificially contained.

10/ Cooked and preserved by freezing, unsugared.

Table 5-d
Miscellaneous Tropical Fruits and Lightly Processed Fruit Products

H.S. Code No. (XXN)	Harmonized Commodity Description	United States	Canada	Japan	EEC	Austria	Finland	Norway	Sweden	Switzerland	Australia	New Zealand
0810.90 (ex0807) (0808) (0809)	Other fresh fruit - other	MFN 3.4% ⁵	0% except rose- hips	20%U 10%A (other than kiwi)	12%U	S 0.1/kg.U	0% except berries	NOK 0.3/ kg.B ³	0% SwF 0.05/ kg.B	0%U	0%P	
		GSP 0%		-	6% ⁵ 5% passion fruit	0%		0%	0% ¹⁷			
0811.90 (ex0810) (ex2003)	Frozen fruits, and nuts - other	MFN 7.5% ¹ 0.55¢/kg. ² 7.5% ³ 7% ⁴ 17% ⁵ 0% ⁶	10% ⁵	28% ² 12% ⁴ 26% ³ sugared	18% ¹³	20% 25% 25% sugared	7.2% 45% 25% sugared	NOK 0.6/ kg.U, NOK 1.6/ kg.B sugared	14/ SwF 0.45/ kg.B	2%U	20%P, 10%U sugared	
		GSP 0% ^{1,4}	0% nuts	10% ⁴	6% ^{4,13}	15%, 6% dates	0% ⁴ unsugared	0%	0% ⁴	0%	16% ¹⁸ 0% sugared	
0812.90 (ex0811)	Fruit and nuts, provision- ally pre- served - other	MFN 0.55¢/kg.B ² 0.20/kg.B ⁵	0% ⁴	40-50% ¹ 20%U	11% ⁴ 5.5% ³	S 0.35/kg.B S 0.42/kg.B	9% ⁵	NOK 0.6/ kg.U ³	14/	SwF 0.10/ kg.B	2%U	25%U
		GSP -		10% ⁴	0% ⁴ 0% ³	-	0% ⁴	0%	0% ⁴	0%	0%	20%
0813.40 (ex0812)	Other dried fruit - other fruit	MFN 4% ³ 3.9% ⁵	0% except berries	15% 6% 4% ³	10% 10% max. S 0.84/kg.B	5% ⁵	NOK 0.4/ kg.B	0% SwF 0.40/ kg.P	10%U	0%U ⁵		
		GSP 0% ³		7.5% ⁴	0% ³ 0% Tamarind	0% air or oven dried	0% ⁴	0%	-	5%		
0813.50 (ex0801.05) (ex0812)	- mixtures of nuts or dried fruits	MFN 17.5% 0% 10% nuts/ fruit mixture	10% ¹¹ 20%U	8% nuts only, 12%U	8% 4% NOK 0.4/ kg.B ⁶	4% NOK 0.4/ kg.B ⁶	0% SwF 0.45/ kg.B	10%U	0%U ⁵			
		GSP -	-	-	0% air or oven dried	0% ⁴	0%	-	5%			
ex2001.90 (ex1902) (ex2001) (ex2107)	Fruits and nuts pre- pared or preserved by vinegar or acetic acid - other	MFN 17.5% ⁵ 3.3¢/kg.B ⁷	10% 15% ⁴ 10%A ⁴	20% ⁵ 0% ⁷ 10% ⁵	Various	15% ⁵ , 10% Capsicum	NOK 0.2/ kg.B ⁶	0% SwF 0.30/ kg.B SwF 0.45/ kg.B ⁵	10%U	20%B		
		GSP 0% ⁷	-	6% ⁴	14% ⁴ 5% ⁵	0% ⁴ unsugared; 0% ⁷	0%	0% ⁴	5%	10%		

Table 5-e
Fruit Products

MTN.CNG/N06/W/6/Rev.1
Page 39

EEC and Japan: see separate tables attached

H.S. Code No. (OCQN)	Harmonized Commodity Description	United States	Canada	Austria	Finland	Norway	Sweden	Switzerland	Australia	New Zealand
ex2006.00 (2004)	Fruit and nuts, pre- served by sugar	MFN 13.4% ² 5.4% 10% ³	10% nuts 15% fruit	S 5.30/kg.B 18% ³		NOK 0.8/ kg.B	0% ¹⁶	SwF 0.30/kg.B ⁴ SwF 0.45/kg.B ⁵	15%U	7.5% ¹⁹ 38.5%U ⁵
		GSP 0% ^{8,5}	0% nuts	-	0% ⁴	0%	0%	0% ⁴ SwF 0.34/kg. ²	10%	2.5% ¹⁹ 30%
2007.10 (ex2005)	Jams, fruit jellies, fruit or nut purées and pastes:	MFN 15% ^B	10.4% ^B	30% ^B	25% ^B	NOK 0.6/ kg.B, NOK 1.6/ kg.U sugared	5% ^B	SwF 0.45/kg.B	10%U	25.5%U
	- homogen- ized pre- parations	GSP 0%	-	-	-	0%	0%	0% ⁴ SwF 0.34/kg. ²	5%	20.5%
2007.99 (ex2005)	- other: - other (than citrus fruit)	MFN 9/ ¹	10% ^B	30%-35% ^B , S 7/kg.B	20% ^B , 45% ^B purée, pastes	NOK 0.6/ kg.B, NOK 1.6/ kg.U sugared	5% ^B ¹⁶	SwF 0.17/kg.B ⁴ SwF 0.20/kg.B ⁵	10%U	25.5%U
		GSP 9/ ¹	-	-	0% certain purée, pastes	0%	0%	0% ⁴ SwF 0.34/kg. ²	5%	20.5%
2008.91 (ex2107)	Palm hearts, preserved	MFN 3.4% ^B	12.5% ^B	32% min. S 3/kg.U	29% ^B	30%U	0% ^B	SwF 11/kg.U	5%U	30%U
		GSP 0%	-	-	-	0%	0%	0%	0%	20%
2008.92 (ex0810) (ex2006) (ex2107)	Fruit and nuts, other- wise pre- pared or preserved	MFN 17.5% ^B 7% ^B in airtight contain- ers	0% ⁴	10%-32% ^P	9% ^B	0% ^B	0% ^B	SwF 0.40/kg.B	10%U	25%U fruit salad, 30%U ⁵
	- mixtures	GSP	-	0%-6% ⁴	0% ⁴			SwF 0.19/kg. ^{1,2} 0% ⁴	5%	15% fruit salad, 20%
2008.99 (ex0810) (ex2006) (ex2107)	- non- mixtures	MFN 10/ ¹	0% ⁴ , 15% ^B banana chips	8%-32% ^P	6% ⁵	NOK 1/kg.B	0% ^B	unsugared pulp SwF 0.17/kg.B ⁴ SwF 0.25/kg.B ⁵ other SwF 0.30/kg.B	5%U	20% ²⁰ , 0%U
		GSP 10/ ¹	0% banana chips	0%-6% ⁴	0% ⁴	0%	0%	SwF 0.19/kg. ^{1,2} 0% ⁴	0%	16% ²⁰
ex2009.80 (ex2007)	Juice of any other single fruit	MFN 0.8/ litre B	10% ^B , 0% passion fruit	Various	40% ^P	NOK 0.5/ kg.B	0% ¹⁶	SwF 0.28/kg.B, SwF 0.70/kg.B sugared	10%U	20% ²¹ 25%U ²¹ 30%U ²¹
		GSP 0%	-	0% ⁴ raw S 0.90/kg. ⁴ concent- rated	0% ⁴	0%	0%	0% ⁴	5%	15% ²¹ 20% ²¹ 25% ²¹
ex2009.90 (ex2007)	Mixture of fruit juices	MFN 9.25d/ litre U	10% ^B non- citrus	Various	40% ^P	NOK 0.5/ kg.B	0% ¹⁶	SwF 0.28/kg.B, SwF 0.70/kg. sugared	10%U	20% ²¹ 25%U ²¹ 30%U ²¹
		GSP	-	0% ⁴ raw S 0.90/kg. ⁴ concent- rated	0% ⁴	0%	0%	0% ⁴	5%	10% ²¹ 15% ²¹ 25% ²¹

Footnotes to Tables 5-d and 5-e¹Bananas²Pineapples³Papayas/papaws

⁴Tropical or exotic fruits designated for the purpose of better tariff treatment.

United States: cashew apples, mamey colorados, sapodillas, soursops and sweetsops;

Canada: akalas, akees, anchovy pears, apple-pears, avocados, bananas, bread fruit, carambolas, chayotes, cherimoyas (Jamaica apples), dasheens (taros), dates, durians, feijoas, figs, fu quas (balsam pears), genips, ginger, guavas, imbus, jujubes, kiwi fruit, lady apples, litchis (lychees), loquats, magueys, mammeees (mammeas), mangoes, mangosteens, manioc (cassava or yucca root), papaws (papayas), passion fruit, pawpaws, persimmons, plantains, polumcots, prickly pears, pomegranates, quinces, rangpurs, sapatas, star-apples, sweet potatoes, tamarinds, tangelos, uglifruit, watermelons or yams;

Japan: papayas, pawpaws, durians, bilimbis, chapeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop and litchi;

EEC: 0801 coconuts, Brazil nuts, cashew nuts, 0803 bananas, 0804.10 dates, 0804.40 avocados, 0804.50 guavas, mangoes and mangosteens, 0807.20 papaws (papayas), 0810.9090 Other fruits including passion fruit; and certain fruits falling within 0810.2090, 0810.3090, 0810.4010, 0810.4050, 0810.4090 and 0810.9010. (0804.30 pineapples are covered by certain GSP items but are excluded from certain others).

Austria: fruits and nuts under CCCN 0801, i.e. dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens;

Finland: pineapple, angelica, avocado, banana, cashew apple, pomegranate, guava, ginger, jackfruit (*artocarpus integrifolia*), anona (cherimoya), kiwi, phassion fruit, lychee, mango, mangosteen, papays, persimona, tamarind and fig. Mixtures containing other added fruits are excluded;

Switzerland: (i) mangoes, mangosteens, avocados, guavas, coconuts, Brazil nuts, cashew nuts and papaws;
(ii) passion-fruit, lychees, jack-fruit.

⁵Unspecified fruits or "other" fruits.⁶Coconut meat.⁷Of mangoes or mango chutney.⁸Ginger root.

⁹Jams: guava 9%^B; pineapple 5%^B, GSPO%; other 7%^B, GSPO%; Paste and purée: guava and mango 2.8%^B, GSP 0%; papaya 17.5%^B, no GSP, other 12.5%^B, no GSP;

Fruit jellies: other 7%^B, GSPO%.

¹⁰ Avocados 13.2¢/kg.B, no GSP; banana pulp 7.5%B, GSP 0%, banana other 3%B, GSP 0%; footnote 4 items 2.8%B, GSP 0%; guavas 0%B, lychees 14%B, GSP 0%, mangoes 3.3¢/kg.B, GSP 0%; papaya pulp 17.5%B, no GSP; papaya, other 4%B, GSP 0%; sweet ginger 9%B, GSP 0%; yucca 17.5%B, GSP 0%; other, pulp 15%B, no GSP, other, non-pulp 7%B, GSP 0%.

¹¹ One half or over by weight of a single nut or dried fruit.

¹² Not in immediate containers of a capacity not exceeding 35 kg.

¹³ Plus additional duty on sugar content.

¹⁴ Highest rates applicable to corresponding fresh fruit. (In the case of tropical fruits they are all duty free.)

¹⁵ Fruit of the Genus Capsicum other than sweet peppers or pimento.

¹⁶ Sweden reserves the right to charge a variable component on added sugar contents.

¹⁷ Passion-fruit, lychees and jack-fruit.

¹⁸ Unsugared other than passion fruit.

¹⁹ Fruit peel

²⁰ Cooked and preserved by freezing, unsugared.

²¹ Three tariff rates refer to (i) in bulk containers, unsugared; (ii) in bulk containers, sugared and in non-bulk containers, unsugared and (iii) in non-bulk containers, sugared, respectively.

EEC - Tariffs on fruit products

HS No.	Product description	MFN rate %	GSP rate %
2006 00	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) :		
2006 00 10	– Ginger	Free B	
	– Other :		
	– – With a sugar content exceeding 13% by weight :		
2006 00 39	– – – Other	25 + AD S/Z B	6 + AGR ¹
2006 00 90	– – Other	25 B	6 ¹
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter :		
2007 10	– Homogenized preparations :		
2007 10 10	– – With a sugar content exceeding 13% by weight	30 + AD S/Z B	8 + AGR ¹
2007 10 90	– – Other	30 B	8 ¹
	– Other :		
2007 99	– – Other :		
	– – – With a sugar content exceeding 30% by weight :		
2007 99 39	– – – – Other	30 + AD S/Z B	8 + AGR ¹
	– – – – With a sugar content exceeding 13% but not exceeding 30% :		
2007 99 59	– – – – Other	30 + AD S/Z B	8 + AGR ¹
2007 99 90	– – – Other	30 B	8 ¹
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included :		
	– Other, including mixtures other than those of subheading 2008 19 :		
2008 91 00	– – Palm hearts	20 B	7
2008 92	– – Mixtures :		
	– – – Containing added spirit :		
	– – – – With a sugar content exceeding 9% by weight :		
2008 92 11	– – – – Of an actual alcoholic strength by mass not exceeding 11.85% mas	30 + 2 AD S/Z B	25 + AGR
2008 92 19	– – – – Other	32 + AGR U	25 + AGR
	– – – Other :		
2008 92 31	– – – – Of an actual alcoholic strength by mass not exceeding 11.85% mas	30 B	25
2008 92 39	– – – – Other	32 U	25
	– – – Not containing added spirit :		
	– – – Containing added sugar :		
2008 92 50	– – – – In immediate packings of a net content exceeding 1 kg	20 + 2 AD S/Z B	9 + AGR ^{1,2}
	– – – – Other :		
2008 92 71	– – – – Mixtures of fruit in which no single fruit exceeds 50% of the total weight of the fruits	15 + 2 AD S/Z B	7 + AGR ^{1,2}
2008 92 79	– – – – Other	22 + 2 AD S/Z B	-
	– – – – Not containing added sugar, in immediate packings of a net content :		
2008 92 91	– – – – Of 4.5 kg or more	23 P	9 ^{1,2}
2008 92 99	– – – – Of less than 4.5 kg	23 B	10 ^{1,2}

HS No.	Product description	MFN rate %	GSP rate %
2018 99	-- Other : -- Containing added spirit : -- Ginger :		
2008 99 11	-- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	20 B	10
2008 99 19	-- Other	32 U	10
	-- Other : -- With a sugar content exceeding 9 % by weight : -- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	30 + 2 AD S/Z B	25 + AGR
2008 99 33	-- Other	32 + AGR U	25 + AGR
	-- Other : -- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	30 B	25
2008 99 39	-- Other	32 U	25
	-- Not containing added spirit : -- Containing added sugar, in immediate packings of a net content exceeding 1 kg : -- Ginger	Free B	
2008 99 41			
2008 99 49	-- Other	20 + 2 AD S/Z B	6 + AGR ^{1,2}
	-- Containing added sugar, in immediate packings of a net content not exceeding 1 kg : -- Ginger		7 + AGR Tamarind
2008 99 51		Free B	
2008 99 59	-- Other	24 + 2 AD S/Z B	7 + AGR ^{1,2}
	-- Not containing added sugar : -- Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch		
2008 99 91		13 + MOB B	-
2008 99 99	-- Other	23 P	5 ^{1,2}

EEC - Tariffs on fruit products (cont'd)

HS No.	Product description	MFN rate %	GSP rate %
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter :		
2009 80	- Juice of any other single fruit or vegetable : - - Of a density exceeding 1,33 g/cm ³ at 20 °C : - - - Other :		
2009 80 31	- - - - Of a value not exceeding 30 ECU per 100 kg net weight	42 + AGR U	8 + AGR ¹
2009 80 39	- - - - Other	42 U	Free Dated juice 8 1, ²
	- - - Of a density not exceeding 1,33 g/cm ³ at 20 °C : - - - Other :		
2009 80 80	- - - - Of a value exceeding 30 ECU per 100 kg net weight, containing added sugar	21 + ADS Z B	8 1, ² , 17 (other)
	- - - - Other :		
2009 80 91	- - - - - With an added sugar content exceeding 30 % by weight	21 + ADS Z B	8 + AGR ^{1,2} ; 17 + AGR (other)
2009 80 93	- - - - - With an added sugar content not exceeding 30 % by weight	21 + ADS Z B	8 1, ² , 17 (other)
	- - - - Not containing added sugar :		
2009 80 95	- - - - - Juice of fruit of the species Vaccinium macrocarpon	22 B	8 1, ²
2009 80 99	- - - - - Other	22 B	8 1, ² ; 18 (other)
2009 90	- Mixtures of juices : - - Of a density exceeding 1,33 g/cm ³ at 20 °C : - - - Other :		
2009 90 21	- - - - Of a value not exceeding 30 ECU per 100 kg net weight	42 + AGR U	8 + AGR ¹
2009 90 29	- - - - Other	42 U	-
	- - Of a density not exceeding 1,33 g/cm ³ at 20 °C : - - - Other : - - - - Of a value exceeding 30 ECU per 100 kg net weight : - - - - Mixtures of citrus fruit juices and pineapple juice :		
2009 90 41	- - - - - Containing added sugar	19 + ADS Z B	-
2009 90 49	- - - - - Other	20 B	-
	- - - - - Other :		
2009 90 51	- - - - - Containing added sugar	21 + ADS Z B	17 ³
2009 90 59	- - - - - Other	22 B	18 ³
	- - - - Of a value not exceeding 30 ECU per 100 kg net weight : - - - - Mixtures of citrus fruit juices and pineapple juice :		
2009 90 71	- - - - - With an added sugar content exceeding 30 % by weight	19 + ADS Z B	-
2009 90 73	- - - - - With an added sugar content not exceeding 30 % by weight	19 + ADS Z B	-
2009 90 79	- - - - - Not containing added sugar	20 B	-
	- - - - - Other :		
2009 90 91	- - - - - With an added sugar content exceeding 30 % by weight	21 + ADS Z B	17 + AGR ³
2009 90 93	- - - - - With an added sugar content not exceeding 30 % by weight	21 + ADS Z B	17 ³
2009 90 99	- - - - - Not containing added sugar	22 B	18 ³

ADS/Z = Additional levy on sugar; AGR = levy; MOB = variable component

1. GSP is applicable to fruits listed in footnote 4 on page 40.

2. GSP is applicable to pineapple products or pineapple mixtures.

3. GSP is not applicable to China.

Source: EEC Official Journal Volume 30 L/256 and L/350

Japanese Duties on Fruit Products

HS	Product Description	MFN Rate	GSP Rate	
20.06				
2006.00	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)			
	(2) Other	30%B 19.2%A*	12.8%	
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:			
2007.10	Homogenised preparations:			
	1 Containing added sugar	40%U, 25%U	-	
	2 Other			
2007.95	Other:			
	1 Jams and fruit jellies:			
	(1) Containing added sugar	40%U 28%A*	-	
	(2) Other	25%U 20%A*	-	
	2 Fruit puree and fruit pastes			
	(1) Containing added sugar	40%U,	-	
	(2) Other	25%U	-	
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
2008.91	Palm hearts	25%U	-	
2008.92	Mixtures:			
	1 Mixed fruit, fruit salad and fruit cocktail:			
	(1) Containing added sugar	14%B 11.2%A*, 20%B	-	
	(2) Other	11.2%A*	9.6%	
	2 Other:			
	(1) Containing added sugar			
	In pulp form	35%U,	-	
	Other	35%U 28%A*	-	
	(2) Other			
	In pulp form	25%U,	-	
	Other	25%U 20%A*	-	

HS	Product Description	MRN Rate	CSP Rate	
2008.90	Other: 1 Ume (fruit of Mume plum 2 Other: (1) Containing added sugar: In pulp form Other: Bananas, avocados, mangoes, guavas and mangosteens In can, bottle or pot Other Other (2) Other: In pulp form: Bananas, avocados, mangoes, guavas and mangosteens Other Other Bananas, avocados, mangoes, guavas and mangosteens In airtight containers Other Other	25%U 20%A* 35%U 35%U 22.4%A* 35%U 22.4%A* 25%U 25%U 25%U 16%A* 25%U 20%A*	- - 12% - - - - 12% - -	
20.09	Fruit juices (including grape must) and vegetable juices unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:			
2009.80	Juice of any other single fruit or vegetable: 1 Fruit juices (1) Containing added sugar: Not more than 10 % by weight of sucrose, naturally and artificially contained Other (2) Other: Not more than 10 % by weight of sucrose Other			
2009.90	Mixtures of juices 1 Mixtures of fruit juices: (1) Containing added sugar: Not more than 10 % by weight of sucrose, naturally and artificially contained Other (2) Other: Not more than 10 % by weight of sucrose Other			

Table 6-a

Jute and Hard Fibres - raw and processed fibres

United States, Canada, EEC, Norway and Sweden - 0%B (all items)
New Zealand - 0%U (HS 5304.90), 0%B (all other items)

H.S. Code No. (CCCN)	Harmonized commodity description	Austria	Finland	Switzerland	Australia	Japan
5303.10 (5703)	Jute and other textile bast fibres: - raw or retted	MFN GSP	0%B 0%A	1.5%B 0%A	0%B	2%U 0% 0%
5303.90 (5703)	- processed; tow and waste	MFN GSP	0%B 0%A	1.5%B 0%A	0%B	2%U 0% 0%
5304.10 (5704)	Sisal and other Agave fibres: - raw	MFN GSP	0%B 0%A	1.5%B 0%A	0%B	0% 0%
5304.90 (5704)	- processed; tow and waste	MFN GSP	0%B 0%A	1.5%B 0%A	0%B	0% 0%
5305.11 (5704)	Coir: - raw	MFN GSP	0%B 0%A	1.5%B 0%A	0%B	0% 0%
5305.19 (5704)	- processed; tow and waste	MFN GSP	0%B 8% ¹	1.5%B 0%A	Sw F 0.08/kg.B Sw F 0.04/kg.B	0% 0% 0%
5305.21 (5702)	Abaca fibre: - raw	MFN GSP	0%B 0%A	1.5%B 0%A	0% 2%U 0% 0%	
5305.29 (5702)	- processed; tow and waste	MFN GSP	0%B 0%A	1.5%B 0%A	Sw F 0.04/kg.B Sw F 0.02/kg.	2%U 0% 0%
5305.91 (5402) (5704)	Ramie and other vegetable textile fibres: - raw	MFN GSP	0%B 0%A	1.5%B 0%A	0% 0%U 0% 0%P	
5305.99 (5402) (5704)	- processed; tow and waste	MFN GSP	0%B 0%A	1.5%B 0%A	Sw F 0.24/kg.B Sw F 0.12/kg.	0% 0-4% 0%A, 0%U 0%

¹With supporting material.

Table 6-b
Yarn and Fabrics

Norway 0% on all items except 5311.00 (ramie fabrics 7-16%, GSP 0%; other 2.9%, GSP 0%)

H.S. Code No. (CCCN)	Harmonized commodity description	United States	Canada	Japan	EEC	Austria	Fin-land	Sweden	Switzer-land	Aust-ralia	New Zea-land
5307.10 (5706)	Yarn of jute or other bast fibres - single	MFN 3% GSP 0%	10.2% 0%	10% 6.4%*	5.3% (0%)*	10% (0%)	6% 6.5%	0% 0%	Sw F 0.07/kg.B Sw F 0.0175/kg.	15%U* 10%	5%P 0%U
5307.20 (5706)	- multiple (folded) or cabled	MFN 4% GSP 0%	15% 0%	10% 6.4%*	5.3% (0%)*	10% (0%)	6% 6.5%	0% 0%	Sw F 0.38/kg.B Sw F 0.095/kg.	15%U* 10%	5%P 0%U
5308.10 (5707)	Coir yarn	MFN 0% GSP	0% 0%*	3% 2.4%*	0% (0%)	0% 0%	0% 0%	0% 0%	Sw F 0.0025/kg.B Sw F 0.001/kg	2%U 0%	0%B
5308.90 (5707)	Yarn of other vegetable textile fibres	MFN 4% GSP 0%	10.3% 6.5% ¹	12% 9.6%*	3.8% 4.6%*	8% of ramie	8% 5.2%	5.3% 0%	Sw F 0.26/kg.B Sw F 0.13/kg.	2%U 0%	5%P 0%U
5310.10 (5710)	Woven fabrics of jute or other bast fibres: - un-bleached	MFN 0% GSP	0% ² , 17.5% ² 12.8%*	20% 12.8%*	9% (0%)	25% (0%)	20% 16.2%	8% ⁵ , 10% 0% 0%	Sw F 0.03/kg.B Sw F 0.0075/Kg.	0% 0%	7.5%P 0%U
5310.90 (5710)	- bleached	MFN 1% GSP 0%	0% ² , 17.5% ² 12.8%*	20% 9.3%*	8.6% (0%)	25% 16.2%	20% 0% 0%	8% ⁵ , 10% 0% 0%	Sw F 0.55/kg.B Sw F 0.1375/kg.	0% 0%	7.5%P 0%U
5311.00 (5711)	Woven fabrics of other vegetable textile fibres	MFN 3% ⁹ GSP -	13.5% 9%	3.7% 3%*	5.8% 4/ 3/	20% (0%)	14% 13%	3.2% 6.2% ⁶ 0.93/kg.B	Sw F 0.93/kg.B Sw F 0.465/kg	0% 0%	7.5%P 7/

¹ Not containing man-made fibres.

² Wholly of jute.

³ Of ramie 20%, 16%A, GSP 0%.

⁴ Of ramie 14%.

⁵ Of a width of 150cm or less and a weight of 310g or more per m².

⁶ Wholly of coir.

⁷ Of ramie 30%, GSP 22.5%.

⁸ Higher rates applicable for fabrics containing wool, fine animal hair, cotton or man-made fibres.

Table 6-c
Major Manufactures

H.S. Code No. (CCCN)	Harmonized commodity description	United States	Canada	Japan	Aus- tria	Fin- land	Nor- way	Swe- den	Swit- zer- land	Aust- ralia	New Zea- land	
5607.10 (5904)	Twine, cordage, rope of jute and other bast fibres	MFN	4% ^B	13.5% ^B , 20.1% ^B	10% ^B 6.4% ^A *	12% ^B 22% ^B 22% ^A	32% ^B	0% ^B	0% ^B	Sw F 0.11/ kg.B	25%U 35% or \$1.25/ kg.U	
		GSP	0%	-	(0%)	(0%) 14.3%	0%			Sw F 0.0275/ kg. ¹⁰	20% 15% or \$1.25/ kg.	
5607.21 (5904)	Binder or baler twine of sisal and other Agave fibres	MFN	0% ^B	0% ^B	6% ^B 4.8% ^A *	12% ^B 22% ^B	4% ^B	0% ^B	8% ^B	Sw F 0.70/ kg.B	25%U 35% or \$1.25/ kg.U	
		GSP			(0%)	(0%) 14.3%	0%		0%	Sw F 0.35/ kg.	20% 15% or \$1.25/ kg.	
5607.29 (5904)	Other twine, cordage, ropes of sisal and other Agave fibres	MFN	7.2% ^B	12.5% ^B , 20% ^B ²	6% ^B 4.8% ^A *	12% ^B 22% ^B	4% ^B 32% 22% ^A	0% ^B	8% ^B	Sw F 0.70/ kg.B	25%U 35% or \$1.25/ kg.U	
		GSP	0%	-	(0%)	(0%) 14.3%	0%		0%	Sw F 0.35/ kg.	20% 17.5% or \$1.25/ kg.	
5607.30 (5904)	Twine, cordage, rope of abaca and other hard fibres	MFN	0% ^B ¹ , 6.8% ^B	12.5% ^B , 20% ^B ²	3.7% ^B 3% ^A	12% ^B 22% ^B	32% ^B 22% ^A	0% ^B	8% ^B	Sw F 0.88/ kg.B	25%U 35% or \$1.25/ kg.U	
		GSP	0%	-	(0%)	(0%) 14.3%	0%		0%	Sw F 0.44/ kg.	20% 15% or \$1.25/ kg.U	
5702.20 (5802)	Floor coverings of coir	MFN	0% ^B , £21.5/m ²	0% ^B	10.5% ^B 8.4% ^A *	8% ^B	25% ^B	6.2% ^B min. FIM	NOK 0.54/ kg.B	0% ^B ⁶ 12%	Sw F 0.40/ kg.B	30% ^B ⁷ 5%U, 0%A 40%U
		GSP	0%		0%*	(0%)	16.2%	0%	0%	0%	Sw F 0.10/ kg.	0%, 22.5%
6305.10 (6203)	Sacks and bags of jute and other bast fibres	MFN	0% ^B	8% ^B	3/	8.6% ^B 28% ^B	30% ^B ³	5/	0% ^B	Sw F 0.22/ kg.B	0% ^B ⁸ , 0%A 0%U ⁹ , 15%U	
		GSP		0%	(0%)	(0%)	18.2%	0%	0%		Sw F 0.11/ kg.	5%

¹ Of stranded construction measuring 1.88 cm or over in diameter.² Circumference over 25.4 mm.³ Used sacks and bags - 0%^B, new ones - 20% minimum £ 21/kg.B, 12.8% minimum £ 13.44 kg.A*.⁴ Single, not plaited.⁵ Knitted or crocheted 17%^B; other, of jute NOK 0.28/kg.B; other, other NOK 0.81/kg.B.⁶ Wholly of coir.⁷ Except hand-woven.⁸ Bound except for knitted or crocheted and wool packs.⁹ Wool packs.¹⁰ Of other bast fibres than jute Sw F 0.8/KgB, GSP SW f 0.4/Kg.¹¹ Mats and matting.

Table 6 -d

HS Items Covering Other Manufactures
of Jute and Hard Fibres

Note: Reference may be made to MTN.GNG/NG6/W/4/Add.1 for tariff and trade flow data for these items.

HS Code Number	Harmonized Commodity Description	CCCN
	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
5608.90	- Other (than of synthetic fibres)	5905 6205
5609.00	Articles of yarn, strip or the like of heading No. 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included. Carpets and other textile floor coverings, knotted, whether or not made up.	5906
5701.90	- Of other textile materials (than of wool or fine animal hair) Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs. - Other ¹ , of pile construction, not made up:	5801
5702.39	- - Of other textile materials - Other ¹ , of pile construction, made up:	5802
5702.49	- - Of other textile materials - Other ¹ , not of pile construction, not made up:	5802
5702.59	- - Of other textile materials - Other ¹ , not of pile construction, made up:	5802
5702.99	- - Of other textile materials Carpets and other textile floor coverings, tufted, whether or not made up.	5802
5703.90	- Of other textile materials	5802
5705.00	Other carpets and other textile floor coverings, whether or not made up.	5802
5905.00	Textile wall coverings.	5906
6305.90	Sacks and bags of other textile materials	6005 6203

¹Other than floor coverings of coir.

Note: Four countries, Finland, Norway, Sweden and Switzerland, grant developing countries MFN duty-free treatment or unlimited GSP duty-free treatment with the exception that "4011 rubber tyres" are excluded from the GSP scheme of Finland. These four countries are not included in the following tables for natural rubber. Date for these four countries will be made available to interested delegations on request.

Table 7-a

Natural Rubber

United States, Japan, EEC and Austria - 0% (all items)

H.S Code ¹ No.	Harmonized commodity description	Canada	Australia	New Zealand
4001.10	Natural rubber latex	MFN	0% ^B	2%U
		GSP		0%
4001.21	Smoked sheets of natural rubber	MFN	0% ^B	2%U
		GSP		0%
4001.22	Technically specified natural rubber (TSNR)	MFN	0% ^B	2%U
		GSP		0%
4001.29	Natural rubber, other	MFN	0% ^B , 10.3% ^B ²	2%U
		GSP	6.5% ²	0% ³
4001.30	Balata, gutta-percha guayule, chicle and similar natural gums	MFN	0% ^B	0% ^P , 40% ^B ⁴
		GSP		30% ⁴

¹ Corresponding CCCN numbers: 4001, 4005, 4006 and 4008

² Sheets and strip other than crepe rubber sheets for footwear

³ Creped natural rubber and uncompounded natural rubber

⁴ Compounded natural gums

Table 7-b

Unvulcanized Rubber Products

H.S. Code No.	Harmonized commodity description		United States	Canada	Japan	EEC	Aus- tria	Aust- ralia	New- Zeal- and
4005.10 ¹	Compounded rubber with carbon black or silica	MFN	0% ^B	10.3% ^B 3.9% ^A	4.9% ^B 3.9% ^A	2.5% ^B	6% ^B	15% ^U	17.5% ^U ⁴ , 30% ^U , 40% ^U
		GSP		6.5%	(0%)	0%	3%	10%	0% ⁴ , 20%, 30%
4005.20 ¹	Compounded rubber solutions, other dispersions	MFN	0% ^B	10.3% ^B	4.9% ^B 0% ^A ³	2.5% ^B	7% ^B	15% ^U	30% ^U
		GSP		6.5%	(0%)	0%	3.5%	10%	20%
4005.91 ¹	Compounded rubber plates, sheets and strip	MFN	0% ^B	10.3% ^B	4.9% ^B 3.9% ^A	2.5% ^B	6.5% ^B	15% ^U	17.5% ^U
		GSP		6.5%	(0%)	0%	3.2%	10%	0%
4005.99 ¹	Other compounded rubber	MFN	0% ^B	10.3% ^B	0% ^B ³	0% ^B	6% ^B	15% ^U	0% ^B , 17% ^U ⁵
		GSP		6.5%			3%	10%	0% ⁵
4006.10 ²	"Camel-back" strips for retreading rubber tyres	MFN	5.8% ^B	10.3% ^B	4.9% ^B 3.9% ^A	2.5% ^B	7% ^B	15% ^U	30% ^U , 40% ^U ⁶
		GSP	0%	6.5%	(0%)	0%	3.5%	10%	20% 30% ⁶
4006.90 ²	Rods, tubes and profile shapes and articles (e.g. discs and rings)	MFN	4.2% ^B ³ 5.3% ^B	10.3% ^B	4.9% ^B 3.9% ^A	2.5% ^B	7% ^B	15% ^U	30% ^U , 35% ^U
		GSP	0%	6.5%	(0%)	0%	3.5%	10%	20%, 25% ⁷

¹ Corresponding CCCN numbers: 4001, 4002, 4005, 4006 and 4008

² Corresponding CCCN numbers: 4006, 4007, 4008, 4010 and 4014

³ Of natural rubber

⁴ Plates, sheets or strips

⁵ Natural rubber other than latex

⁶ Of natural gums

⁷ Tubes

Table 7-c
Vulcanized Rubber Products

H.S. Code No.	Harmonized commodity description	United States	Canada	Japan	EEC	Aus- tria	Aust- ralia	New Zeal- and
4007.00	Rubber thread and cord	MFN GSP	4.2% ^B 0%	6.8% ^B , 10.3% ^B 0% ² 6.5%	4.9% ^B 3.9% ^A (0%)	6.2% 0% 2.5%	0% 2.5% 20%	25%U 5%U 0%
4008.11	Plates,sheets and strip of cellular rubber	MFN GSP	4.2% ^B 0%	10.3% ^B 6.5%	4.6% ^B (0%)	5.8% 0% 3.5%	7% 20%	20%U, 30% ^B 40%U ⁴ 15%, 15% ⁴ 30% ⁴
4008.19	Rods and profile shapes of cellular rubber	MFN GSP	4.2% ^B 0%	10.3% ^B 6.5%	4.6% ^B (0%)	4.4% 0% 3.5%	7% 20%	25%U 40%U 30%
4008.21	Plates,sheets and strip of non-cellular rubber	MFN GSP	3.4% ^B -	0% ^B , 10.3% ^B 6.5%	4.9% ^B 3.9% ^A (0%)	4.9% 0% 3.5%	7% 15%	20% 20%U 40%U 15% 30% ⁴
4008.29	Rods and profile shapes of non-cellular rubber	MFN GSP	5.8% ^B 0%	10.8% ^B 7%	4.9% ^B 3.9% ^A (0%)	4.4% 0% 3.5%	7% 20%	25% 40%U 30%
4009.10	Tubes,pipes and hoses - not reinforced or otherwise combined with other material ³	MFN GSP	3.1% ^B 0%	11.3% ^B 7.5%	4.6% ^B (0%)	4.9% 0% 3.5%	7% 20%	40% 25%U 35%
4009.20	- Reinforced or otherwise combined only with metals ³	MFN GSP	3.1% ^B 0%	11.3% ^B 7.5%	4.6% ^B (0%)	4.9% 0% 3.5%	7% 20%	40% 25%U 35%
4009.30	- Reinforced or otherwise combined only with textile materials ³	MFN GSP	3.1% ^B 0%	11.3% ^B 7.5%	4.6% ^B (0%)	4.9% 0% 3.5%	7% 20%	40% 25%U 35%
4009.40	- Reinforced or otherwise combined with other materials ³	MFN GSP	3.1% ^B 0%	11.3% ^B 7.5%	4.6% ^B (0%)	4.9% 0% 3.5%	7% 20%	40% 25%U 35%
4009.50	- With fittings	MFN GSP	3.1% ^B 0%	11.3% ^B 7.5%	4.6% ^B (0%)	4.9% 0% 3.5%	7% 20%	40% 25%U 35% 40% ⁴

¹ Of natural rubber. 6.6%^B for products of synthetic rubber² Not covered³ Without fittings⁴ Other than flooring⁵ Hydraulic brake hoses for use in the assembly of motor vehicles as may be determined.

Table 7-d
Rubber Tyres and Tubes

H.S. Code No. (CCCN)	Harmonized commodity description		United States	Canada	Japan	EEC	Aus- ria	Fin- land	Aust- ralia	New Zeal- and
4011 4011.10	New pneumatic tyres: - for motor cars	MFN	4% ^B	10.3% ^B	0% ^B	5.8% ^B	20% ^B	25% ^B	25% ^U	40% ^U 55% ^U ⁵
		GSP	0%	7%		(0%) ⁴	10%	-	20%	-
4011.20	- for buses or lorries	MFN	4% ^B	10.7% ^B	0% ^B	5.8% ^B	20% ^B	25% ^B	25% ^U	40% ^U 55% ^U ⁵
		GSP	0%	7%		(0%) ⁴	10%	-	20%	-
4011.40	- for motor cycles	MFN	4% ^B	10.7% ^B	0% ^B ³ 4.2% ^B 3.4% ^A	5.8% ^B	20% ^B	25% ^B	0% ^U	40% ^U
		GSP	0%	7%	(0%) ⁴	(0%)	10%	-		-
4011.50	- for bicycles	MFN	5% ^B	11.3% ^B	4.2% ^B 3.4% ^A	5.8% ^B	20% ^B	25% ^B	27.5% ^B 0% ^U	40% or \$2.5 each
		GSP	-	7.5%	(0%)	(0%) ⁴	10%	-		20% or \$2.5 each
4011.91	- having a "herring-bone or similar tread	MFN	0% ^B , 4% ^B	0% ^B ¹ 10.2% ^B 10.7% ^B	0% ^B ³ , 4.2% ^B 3.4% ^A	5.8% ^B	20% ^B	25% ^B	15% ^U	40% ^U 55% ^U ⁶
		GSP	0%	6.5% 7%	(0%)	(0%) ⁴	10%	-	10%	-
4011.99	- other	MFN	0% ^B , 4% ^B	0% ^B ¹ 10.2% ^B 10.7% ^B 11.7% ^B	0% ^B ³ , 4.2% ^B 3.4% ^A	5.8% ^B	20% ^B	25% ^B	15% ^U	40% ^U
		GSP	0%	6.5% 7% 7.5%	(0%)	(0%) ⁴	10%	-	10%	-
4013 4013.10 (4011)	Inner tubes: - for motor cars	MFN	3.7% ^B	10.2% ^B	6.5% ^B 3.2% ^A	5.8% ^B	20% ^B	25% ^B	15% ^U	40% ^U 55% ^U ⁶
		GSP	0%	6.5%	(0%)	(0%) ⁴	10%	-	10%	-
4013.20 (4011)	- for bicycles	MFN	15% ^B	10.2% ^B	4.2% ^B 3.4% ^A	5.8% ^B	20% ^B	25% ^B	27.5% ^B 15% ^U	40% ^U
		GSP	-	6.5%	(0%)	(0%) ⁴	10%	-	10%	20%
4013.90 (4011)	- other	MFN	0% ^B , 3.7% ^B	0% ^B ² , 10.2% ^B	4.2% ^B 3.4% ^A	5.8% ^B	20% ^B	25% ^B	15% ^U	40% ^U
		GSP	0%	6.5%	(0%)	(0%) ⁴	10%	-	10%	20%

¹ Having a size of 3,600 X 51 or 4,000 X 57

² For aircraft

³ With a width exceeding 10.16 cm

⁴ GSP not applicable to Romania

⁵ New pneumatic tyres, of a kind used in the assembly of motor vehicles as may be determined

⁶ For use in the assembly of motor vehicles as may be determined.

Table 7-e
Other Rubber Articles

H.S. Code No. (CCCN)	Harmonized commodity description		United States	Canada	Japan	EEC	Aus- tria	Aust- ralia	New Zeal- and
4014.10 (4012)	Sheath contraceptives	MFN	4.2% ^B	10.3% ^B	4.2% ^B 3.4% ^A (0%)	3% ^B	7% ^B	25% ^U	5% ^U
		GSP	0%	6.5%	(0%)	0%	3.5%	20%	0%
4014.90 (4012)	Other hygienic or pharmaceutical articles	MFN	3.1% ^B , 4.2% ^B	10.3% ^B	4.2% ^B 3.4% ^A	3% ^B	7% ^B	25% ^U	0% ^B , 5% ^P , 20% ^U 35% ^U ⁶ 0% ⁶ 25% ⁶
		GSP	0%	6.5%	(0%)	0%	3.5%	20%	
4015.11 (4013)	Surgical gloves	MFN	3.7% ^B	25% ^B	4.2% ^B 3.4% ^A	5.3% ^B	7% ^B	25% ^U	47.5% or 8 ♂ pair +20%
		GSP	0%	16.5%	(0%)	0%	3.5%	20%	27.5% or 8 ♂ pair
4015.19 (4013)	Other gloves	MFN	3.7% ^B ¹ 14% ^B	25% ^B	4.2% ^B 3.4% ^A	5.3% ^B	7% ^B	25% ^U	as above
		GSP	ex0% ¹	16.5%	(0%)	0%	3.5%	20%	as above
4015.90 (4013)	Other articles of apparel and clothing accessories	MFN	5% ^B	22.5%	4.2% ^B 3.4% ^A	6.2% ^B	7% ^B	2% ^U , ² 25% ^U ³ 60% ^U	40% ^U
		GSP	-	15%	(0%)	0%	3.5%	0% ² , 20% ³ 55% ³	35%
4016.10 (4014)	Other articles of cellular rubber	MFN	4.2% ^B	10.3% ^B	5.8% ^B 4.6% ^A	5.3% ^B	9% ^B	25% ^U	20% ^P , 40% ^U
		GSP	0%	6.5%	(0%)	0%	4.5%	20%	-, 30%
4016.91 (4014)	Floor coverings and mats of cellular rubber	MFN	5.3% ^B	11.3% ^B	3.4% ^B ⁴ 0% ^A	4.4% ^B	9% ^B	25% ^U	20% ^U , 40% ^U
		GSP	0%	7.5%	(0%)	0%	4.5%	20%	-, 30%
4016.92 (4014)	Erasers	MFN	4.2% ^B	10.3% ^B	3.4%	4.4%	9%	25% ^U	35% ^U
		GSP	0%	6.5%	(0%)	0%	4.5%	20%	20%
4016.93 (4014)	Gaskets, washers and other seals	MFN	3.5% ^B	10.3% ^B	3.4% ^B	4.4% ^B	9% ^B ⁵	25% ^U	40% ^U
		GSP	0%	6.5%	(0%)	0%	4.5% ⁵	20%	30%
4016.94 (4014)	Boat and dock fenders	MFN	5.3% ^B	10.3% ^B	3.4% ^B	4.4% ^B	9% ^B	25% ^U	40% ^U
		GSP	0%	6.5%	(0%)	0%	4.5%	20%	30%
4016.95 (4014)	Other inflatable articles	MFN	4.2% ^B	15% ^B , 10.3% ^B 10% 6.5%	3.4% ^B	4.4% ^B	9%	25% ^U	40% ^U
		GSP	-	(0%)	0%	4.5%	20%		30%
4016.99 (4014)	Other articles of vulcanized rubber other than hard rubber or non-cellular rubber	MFN	3.4% ^B 6.5% 5.3% 8.5% 4.2% B	10.3% ^B	3.4% ^B ⁴ 0% ^A	4.4% ^B	9% ^B	25% ^U	0-55% ^P
		GSP	0%	6.5%	0%	0%	4.5%	20%	ex 0-25%
4017.00 (4015) (4016)	Hard rubber and articles	MFN	5.3% ^B	0% ^B , 10.3% ^B	4.2% ^B 3.4% ^A	0% ^B , 2.5% ^B , 3.2% ^B	6.5% ^B	25% ^U	0% ^U , 40% ^U
		GSP	0%	6.5%	0%	0%	3.25%	20%	30% ⁷

¹ Seamless gloves. ² Driving dress, etc. ³ Gernments other than X-ray protection pilches. ⁴ Of a kind used for mother vehicles. ⁵ Without a visible reinforcement of metal on the outside S 4.41/kg.B, GSP S 2.20/kg. ⁶ Hot-water bottles. ⁷ Articles of hard rubber.

Table 7-f
Tropical Wood in the Rough and Sawn

United States 0%B (all items)

H.S. Code No. (CCCN)	Harmonized commodity description		Canada	Japan	EEC	Aus-tria	Aust-ralia	New Zealand
4403 (4403) (4404)	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:							
4403.10	-treated with paint, stains, creosote or other preservatives	MFN	0%B	0%P ¹	0%B, 2.5%B	0%B, 3%B	0%B	0%P
		GSP			0%	1.5%		
4403.31	-other, of the following tropical woods: --dark rend meranti, light red meranti and meranti bakau	MFN	0%B	0%P	0%B	0%B	0%B	0%B
4403.32	--white lauan, white meranti, white seraya, yellow meranti and alan	MFN	0%B	0%P	0%B	0%B	0%B	0%B
4403.33	--keruing, ramin, kapur, teak, jongkong, merbau, jelutong and kempas	MFN	0%B	0%P	0%B	0%B	0%B	0%B
4403.34	--okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré and iroko	MFN	0%B	0%B	0%B	0%B	0%B	0%B
4403.35	-- tiamo, mansonia, ilomba, MFN dibétou, limba and Azobé	0%B	0%B	0%B	0%B	0%B	0%B	0%B
4403.99	-other --other	MFN	0%B	0%P ¹	0%B	0%B	0%B	0%B
4407 (44.05) (44.13) (44.28)	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:							
4407.21	-of the following tropical woods: --dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong and kempas	MFN	0%B	0%P ² 10%U ²	0%B, 4% ³ 4.9% ³	0%B	0%B teak, 5%U 15%U ³	0%B 10%U ⁶ 30%U ⁷
4407.22	--okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiamo, mansonia, ilomba, dibétou, GSP limba and azobé	MFN	0%B	0%U	as above	0%B	0% 5%U 15%U ³ 0% 10% ³	as above as above
4407.23	--baboen, mahogany (<i>Swietinia spp.</i>), imbuia and balsa	MFN	0%B	0%U	as above	0%B	as above as above	as above as above
4407.99	-other (not including coniferous) --other	MFN	0%B 6.8% ⁸	0%P ¹ 10%U ²	as above	0%B 5% ³	0% ⁵	5% 10%U ⁶ 30%U ⁷
		GSP	4.5% ⁸	(5%) ²	-	2.5% ³		0% 20% ⁹

¹ Except for Kiri; ² Of Lauan, kruing, mersawa and other dipterocarpaceae family; ³ Planed or sanded; ⁴ Acajou d'Afrique;⁵ Ebony; ⁶ Exceeding 6 mm thick, planed; ⁷ Exceeding 6 mm thick, sanded or finger-jointed; ⁸ Treated.⁹ Sanded or finger-jointed.

Table 7-8
Veneer, Plywood, etc.

H.S. Code No. (CCCN)	Harmonized commodity description	United States (TSUS)	Canada	Japan	EEC	Austria	Australia	New Zealand
4408 (44.05) (44.13) (44.14) (44.28)	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm:							
4408.20 (TSUS 24010 17 19 23 25)	-of the following tropical woods: dark red meranti, light red meranti, white lauan, sipo, limba, okoumé, obeche, acajou d'Afrique, sapelli, baboen, mahogany (<i>Swietenia spp.</i>), palissandre du Brésil and bois de rose femelle	MFN 0% GSP	0% 0% (0%) (2.5%)	15% ⁴ 5% * 4.9% B, 6% B 0% 6% 0%	4% B, 4.9% B, 6% B 0% 6% 0%	12% B 0% 6% 0%	30% ⁷ 5%U 10% U 25.5% U 0% 20%	10% U 9, 20%
4408.90	-other (not including coniferous)	MFN GSP	0% 0% 0% 0% (0%) (2.5%)	0% B, 8% A, 15% P, 5% A 0% B, 4% B, 4.9% B, 6% B 0% 0% 6% 0%	0% B, 4% B, 4.9% B, 6% B 0% 0% 6% 0%	12% B 0% 6% 0%	30% ⁷ 5%U 10% U 25.5% U 0% 20%	10% U 9, 20%
4409 (44.09) (44.13) (44.19) (44.28)	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed: -non-coniferous	MFN GSP	0% B, 4.5% B, 7.6% B, 0% 1, - 2 (sanded, grooved)	0% B, 2.5% B, 7.5% B, 10% U 12% * (0%)	3% B, 4% B 0% 3.5%	7% B, 0% 10%	15% U 0% B, 10% U 20% U 0% 11 10%	0% B, 10% U 20% U 0% 11
4409.20								
4410 (44.18) (44.19)	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances -of wood	MFN GSP	4% B 0% 2.5-6%	4-9.2% B 12% * 8% A; 10% B (0%)	10% B 0% 6.5%	13% B 0% 15%	20% U 10%,	20% U
4410.10								
4412 (4415) (4419)	Plywood, veneered panels and similar laminated wood: -plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: --with at least one outer ply of the following tropical woods: dark red meranti, light red meranti, white lauan, sipo, limba, okoumé, obeche, acajou d'Afrique, samelli, baboen, mahogany (<i>Swietenia spp.</i>), Palissandre du Brésil or bois de rose femelle	MFN GSP	8% B, 8/ 9.2% B 5% 6%	8% B, 9.2% B 15% B, 12.5% A; 20% B, 17.5% A; 17% B, 13.5% A - (0%)	10% B 0% 9%	18% B 0% 20%	25% U 0% 25%	30% U
4412.11								
4412.12	--other, with at least one outer ply of non-coniferous wood	MFN GSP	8% (24017) (24023) (24025), 8/ -, 8/ 9.2% B 5% 6%	15% B 12.5% A, 10% B 17% B 13.5% A, 20% B 17.5% A - (0%)	12.5% A, 10% B 17% B 13.5% A, 20% B 17.5% A - (0%)	10% B 0% 9%	18% B 0% 9%	25% U 0% 25%

¹ TSUS 20266; ² TSUS 20095; ³ Except flooring of oak; ⁴ Sheets for plywood; ⁵ Of lauan, kruing, mersawa and other dipterocarpaceae family; ⁶ Of laminated lumber; ⁷ Veneer sheets and sheets for plywood; Tongued, grooved or rabbeted 2.9% Kg.+2.3% B, GSP 0%. ⁸ Planed. ⁹ Drawn wood. ¹⁰ Moulded wood. ¹¹ Beadings and mouldings 7.2% B, 4.8% A.

Table 7-h
Wood Articles

H.S. Code No. (CCCN)	Harmonized commodity description	United States	Canada	Japan	EEC	Austria	Australia	New Zealand
4414.00 (4420)	Wooden frames for paintings, photographs, mirrors or similar objects	MFN GSP	6% 0%	9.2% 6%	6.5% ^B 5.2% ^A (0%) [*]	5.1% 0%	7% 3.5%	15%U 10% 10%
4418 (4423)	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes: -doors	MFN GSP	7.5% 0%	11.3% 0%	0% (0%) [*]	6% (0%)	13% 6.5%	15%U 10% 10%
4418.30 (4423)	-parquet panels	MFN GSP	3.2% 0%	5.5% 0%	3.9% ^B (0%) [*]	6% (0%)	10% 5%	15%U 10% 10%
4418.50 (4428)	-shingles and shakes	MFN GSP	0% 0%	0% 0%	5.8% (0%) [*]	4.9% 0%	6% 3%	15%U 10%
4418.90 (4416) (4423)	-other (TSUS 20330, 20700, 24560)	MFN GSP	0%, 5.1% 0% 2.5%, 6%	4% 9.2% 3.9% 10% (0%) [*]	0%, 3.9% (0%) [*]	6% (0%) 4.5%	9% 10%	15%U 10% 10%
4419.00 (4424) (4427) (4428)	Tableware and kitchenware, of wood	MFN GSP	5.1% 8.5% 5.3% 0%	9.2% 9.2% 3.2% 6%	7% 5.6% 4% (0%) [*]	3% (0%) (0%)	6% 3% 10%	15%U 30% 15% 20%
4420 (4427)	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94. -Statuettes and other ornaments, of wood	MFN GSP	5.1% 0%	9.2% 6%	4% 3.2% (0%) [*]	6% 0% 3.5%	7% 15%U 10%	15%U 0%U, 25.5%U 15%
4420.90 (4415) (4427)	-other	MFN GSP	3% 6.7% 2.2¢/kg +2.9% 5.1% 0% if not lined with textile fabric	11.2% 3.2% 20% 7%	4% 3.2% 4% (0%) [*]	6% 10% 0% 5%	4% 10% 5% 10%	15%U 20% 25.5%U 15%
4421.10 (4428)	Other articles of wood -clothes hangers	MFN GSP	5.1% 0%	9.2% 6%	5.8% (0%) [*]	4.9% 0%	7% 3.5%	15%U 10% 20%
4421.90 (4424) (4426) (4428)	-other	MFN GSP	0-8% 16 2/3% 10/ gross R ² ex0%	0-15% 1	5.7% 4.6% 5.8% 10% (0%)	2.5% 4.4% 4.6% 4.9% 7.5% 0%	6% 3% 3% 10%	15%P 0% 10%U, 30%U 0%, 20%

¹ TSUS 20665 certain wood blinds; ² 79005 clothespins, spring type; ³ Cellular wood panel;

⁴ Wood marquetry and inlaid wood; ⁵ Kushi, of bamboo; ⁶ Match splints 40% not applied; ⁷ Spring rollers for blinds - 15%; other - unbound; ⁸ Forks and spoons; Spoons and forks, wooden trays and fancy bowls. ⁹ Wooden marquetry and inlaid wood.

Table 7-1
Wooden Furniture

H.S. Code No. (CCCN)	Harmonized commodity description		United States	Canada	Japan	EEC	Aus- tria	Aust- ralia	New Zeal- and
9401 (9401)	Seats and parts thereof: -other seats, with wooden frames	MFN	3.4% ^B , 5.3% ^B , 2.5% ^B	15% ^B	4.8% ^B , 3% ^A , 5.4% ^B ² , 4.3% ^A ²	5.6% ^B	27% ^B	30%U	34%U,
9401.61	--upholstered	GSP	0%	10%	(0%)	0%	13.5%	25%	22.5%
9401.69	--other	MFN	6.6% ^B , 3.4% ^B , 5.3% ^B , 2.5% ^B	6% ^B ⁴ , 15% ^B	4.8% ^B , 3.8% ^A	5.6% ^B	27% ^B	30%U	34%U
		GSP	0%	4% ^B , 10%	(0%)	0%	13.5%	25%	22.5%
9401.90	-parts (of wood)	MFN	6.6% ^B 5.3% ^B	15% ^B	4.8% ^B 3.8% ^A	5.6% ^B	7% ^B	25%U, ¹ 30%U	40%U
		GSP	0%	10%	(0%)	0%	3.5%	20%, ¹ 25%	22.5%
9403 (9403)	Other furniture and parts thereof:								
9403.30	-wooden furniture of a kind used in offices	MFN	6.6% ^B , 2.5% ^B	15% ^B , 16.1% ^B	4.8% ^B , 3.8% ^A	5.6% ^B	27% ^B	30%U	34%U
		GSP	0%	10%, 10.5%	(0%)	(0%)	13.5%	25%	22.5%
9403.40	-wooden furniture of a kind used in the kitchen	MFN	6.6% ^B , 2.5% ^B	15% ^B	4.8% ^B 3.8% ^A	5.6% ^B	27% ^B	30%U	34%U
		GSP	0%	10%	(0%)	(0%)	13.5%	25%	22.5%
9403.50	-wooden furniture of a kind used in the bedroom	MFN	6.6% ^B , 2.5% ^B	15% ^B , 15.3% ^B	4.8% ^B , 3.8% ^A	5.6% ^B	27% ^B	30%U	34%U
		GSP	0%	10%	(0%)	(0%)	13.5%	25%	22.5%
9403.60	-other wooden furniture	MFN	6.6% ^B , 2.5% ^B	15% ^B	4% ^B ³ , 3.2% ^A ³ , 4.8% ^B , 3.8% ^A	5.6% ^B	27% ^B	30%U	34%U
		GSP	0%	0%	(0%)	(0%)	13.5%	25%	22.5%
9403.90 (TSUS) (72715) (72740)	-parts (of wood)	MFN	5.3% ^B ,	15% ^B	4.8% ^B 3.8% ^A	5.6% ^B	23% ^B	30%U	34%U
		GSP	0%	10%	(0%)	(0%)	11.5%	25%	22.5%

¹ For vehicles

² Covered with leather

³ Shelved furniture (excluding cupboards and bookcases) designed to be hung, to be fixed to the wall or to stand one on the other

⁴ Church pews