

**MULTILATERAL TRADE  
NEGOTIATIONS  
THE URUGUAY ROUND**

RESTRICTED

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TROPICAL PRODUCTS: GUIDE FOR MULTILATERAL CONSULTATIONS

Certain Oilseeds, Vegetable Oils and Oilcakes

Note by the secretariat

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References:

Background material for negotiations MTN.GNG/NG6/W11/Rev.1

Tariff and trade flow data at the tariff line level MTN.GNG/NG6/W/11/Add.1

This document may be used in conjunction with the above documents as well as general proposals made for negotiations on tropical products. See the above documents for the explanation of symbols used in this document.

1. Certain oilseeds and flours and meals thereofA. An overview of the tariff situation (see Table 1 for details)

## (a) Groundnuts HS 1202.10 AND 20

MFN OZB	CAN,EEC,AUT,JPN (for oil extraction), NOR,NZL
MFN/GSP dutiable	USA,JPN (edible), FIN,SWE,CHE,AUS

## (b) Copra, palm nuts and kernels, castor oilseeds, sheanuts and other oilseeds

MFN OZB	USA (castor, sheanuts and other), CAN,JPN,EEC,AUT (copra, palm nuts and kernels), SWE (castor, other), NOR,NZL
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MFN OZ A/U	USA (copra, palm nuts and kernels), ATA (castor, sheanuts and other)
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GSP OZ	FIN (castor, other), AUS
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MFN/GSP dutiable	FIN (copra, palm nuts and kernels, sheanuts) SWE (except castor and other), CHE
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## (c) Flours and meals of oilseeds, other

MFN OZB	CAN (meals), NOR
MFN OZU	EEC, NZL
GSP OZ	AUS
MFN/GSP dutiable	USA,CAN (flours), JPN,AUT,FIN,SWE,CHE

B. Major suppliers<sup>1</sup> (see MTN.GNG/NG6/W/11/Add.1 for details)

## (a) Groundnuts

USA (ARG), JPN (edible - CHN,USA,IND),FIN(USA,CHN,ARG),  
SWE(USA,EEC,ARG),CHE(GMB),AUS(USA,CHN)

## (b) Copra, palm nuts and kernels, castor oilseeds, sheanuts and other oilseeds

USA (copra - no imports, palm nuts and kernels - THA), FIN (no  
imports), SWE (copra - PNG, palm nuts and kernels - no imports),  
CHE (copra - VUT,PNG), AUS (USA,MEX,CHN,THA).

<sup>1</sup>The name of the market is followed by major suppliers thereto indicated in parenthesis. Markets which have granted bound duty-free treatment on an m.f.n. basis are not included in this section.

## (c) Flour and meals of oilseeds, other

USA (CAN,USA), JPN (KOR),  
 EEC(LBN,USA),FIN(EEC),SWE(EEC),CHE(EEC),AUS(MEX),NZL(no imports)

C. Countries having submitted indicative lists (and countries to which indicative lists have been addressed, if specified)

n.s. = not specified

1202.10	Groundnuts, not roasted or otherwise cooked: - in shell	AUS(n.s.), BRA(n.s.), CIV(SWE)
1202.20	- shelled	AUS (n.s.)
1203.00	copra	CIV (SWE), ASEAN (EEC)
1207.10	Palm nuts and kernels	AUS (n.s), CIV (SWE)
1207.30	Castor oilseeds	AUS (n.s.), ASEAN (EEC,JPN)
1207.92	Sheanuts (karite nuts)	AUS (n.s)
1207.99	Other oilseeds and oleaginous fruits	AUS (n.s.)
1208.90	Flours and meals of oilseeds or oleaginous fruits: - other	AUS (n.s)

Table 1

Certain oilseeds and flours and meals thereof

Norway: OZB (all items); New Zealand: OZB (all items except 1208.90 - OZU)

H.S. Code No. (CCCN)	Harmonized commodity description		United States (TSUS)	Canada	Japan	EEC	Austria	Finland	Sweden	Switzerland	Australia
1202.10 (1201)	Groundnuts, not roasted or otherwise cooked: - in shell	MFN	9.35¢/kg.U (14520)	OZB	OZB for oil extraction; 20% min. ¥ 14/kg.U 10ZA	OZB	OZB	10XB	Variable levy	Sw F 0.001/kg.U	10ZU
		GSP	-	-	-	-	-	-	-	-	5%
1202.20 (1201)	- shelled	MFN	6.6¢/kg.U (14548)	OZB	as above	OZB	OZB	10XB	Variable levy	Sw F 0.001/kg.U	10ZU
		GSP	-	-	-	-	-	-	-	-	5%
1203.00 (1201)	Copra	MFN	4.1¢/kg.B OZA (17509)	OZB	OZB	OZB	OZB	19ZU <sup>1/</sup>	Variable levy	Sw F 0.001/kg.U	2ZU
		GSP	-	-	-	-	-	-	-	-	0%
1207.10 (1201)	Palm nuts and kernels	MFN	6.8-3¢/kg.B OZA (17528)	OZB	OZB	OZB	OZB	19ZU	Variable levy	Sw F 0.001/kg.U	2ZU
		GSP	-	-	-	-	-	-	-	-	0%
1207.30 (1201)	Castor oilseeds	MFN	OZB (17506)	OZU	OZU	OZU	OZU	19ZU	OZB	Sw F 0.001/kg.U	2ZU
		GSP	-	-	-	-	-	0%	-	-	0%
1207.92 (1201)	Sheanuts (karite nuts)	MFN	OZB (17557)	OZB	OZB	OZB	OZU	19ZU	Variable levy	Sw F 0.001/kg.U	2ZU
		GSP	-	-	-	-	-	-	-	-	0%
1207.99 (1201)	Other oilseeds and oleaginous fruits	MFN	OZB	OZB	OZB	OZB	OZU other than gourd pips	19ZU	OZP, variable levy	Sw F 0.001/kg.U	2ZU
		GSP	-	-	-	-	-	ex0%	-	-	0%
1208.90 (1202)	Flours and meals of oilseeds or oleaginous fruits: - other	MFN	3ZB (18485)	Meals OZB, Flours 10ZB	7ZB	OZU	S-2.5/kg.U	20ZU	Variable levy	Sw F 0.045/kg.U	2%
		GSP	-	-	-	-	-	-	-	-	0%

<sup>1/</sup> Duty exempted if used for the manufacture of vegetable oils and fats, subject to conditions stipulated by the cabinet.

2. Groundnut oil, palm oil, coconut oil and palm kernel or babassu oilA. An overview of the tariff situation

## (a) Groundnut oil and its fractions

OZB	NZL (except solid fractions), AUT (inedible)
OZU	SWE (crude)
GSP OZ	CAN (crude), SWE (refined), CHE (technical use)
MFN/GSP dutiable	USA, CAN (refined), JPN, EEC, AUT (edible), FIN, NOR, CHE (non-technical use), AUS, NZL (solid fractions)

## (b) Palm oil, coconut oil and palm kernel or babassu oil and their fractions

OZB	USA (Coconut oil, crude and edible palm kernel or babassu oil), AUT (inedible), NOR (palm oil other than solid fractions), AUS (palm kernel or babassu oil), NZL (palm oil, palm kernel or babassu oil other than their solid fractions)
OZA/U	USA (palm oil, inedible refined palm kernel or babassu oil), SWE (crude)
GSP OZ	CAN (crude palm oil, coconut oil, crude palm kernel or babassu oil), JPN (palm oil), FIN (crude palm oil, crude coconut oil), SWE (refined and fractions), CHE (technical use) AUS (palm oil and coconut oil)
MFN/GSP dutiable	CAN (refined palm oil, refined palm kernel or babassu oil), JPN (other than palm oil), EEC, AUT (edible), FIN (refined palm oil, refined coconut oil, palm kernel or babassu oil), NOR (other oils and palm oil fractions), CHE (non-technical use), NZL (coconut oil and solid fractions of palm oil and palm kernel or babassu oil)

B. Major suppliers

(a) groundnut oil and its fractions

USA (ARG), CAN (crude - BRA, USA; refined - USA, HKG), JPN (CHN, ZAF, SEN), EEC (crude - SEN,PHL,CIV,ARG,MYS,CHN; refined - SEN,IND,ARG,USA; packed - insignificant imports)<sup>1</sup>, AUT (EEC), FIN (ARG,EEC), NOR (EEC), SWE (crude - EEC, ARG; refined - EEC), AUS (n.a.)

(b) Palm oil

USA (MYS,IDN), CAN (crude - MYS; refined - MYS), JPN (MYS, IDN) EEC (crude - PNG,IDN,MYS,CIV; refined - MYS; industrial use - PHL,MYS,PNG,BRA), AUT (EEC), FIN (MYS,MAR,EEC), NOR (MYS,SWE,EEC), SWE (MYS), AUS (MYS)

(c) Coconut oil

CAN (crude - MYS, PHL; refined - PHL, USA), JPN (PHL,MYS), EEC (see (a)), AUT (EEC), FIN (PHL,SWE,MYS,EEC), NOR (CNT,SWE,EEC) SWE (negligible imports), CHE (MYS,PHL,EEC) AUS (MYS,FJI,PNG), NZL (WSM,TON,FJI)

(d) Palm kernel or babassu oil

USA (MYS,EEC), CAN (crude - MYS, refined - USA,EEC) JPN (MYS), EEC (see (a)), AUT (EEC), FIN (MYS); NOR (EEC), SWE (crude - MYS; refined - EEC), CHE (MYS,PHL,EEC) AUS (MYS,FJI,PNG)

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<sup>1</sup>Import data covers many varieties of vegetable oils other than palm oil.

C. Countries having submitted indicative lists (and countries which indicative lists have been addressed, if specified)

n.s. = not specified

1508.10	Groundnut oil and its fractions - crude oil	BRA (n.s)
1508.90	- other	BRA (n.s)
1511.10	Palm oil and its factions - crude oil	CIV (AUS,AUT,FIN,NOR,SWE,CHE,USA), ASEAN(EEC,JPN),PER(EEC),BRA(n.s)
1511.90	- other	CIV(AUS,CAN,NOR,SWE,CHE,USA) ASEAN (CAN,EEC,JPN), PER (EEC)
1513.11	Coconut oil and its fractions: - crude oil	CIV (AUT,JPN,NOR,SWE,CHE) ASEAN(CAN,EEC,JPN,CHE), LKA(AUT,EEC,JPN,NZL)
1513.19	- other	CIV (JPN,NOR,SWE,CHE) ASEAN (CAN,JPN), LKA(AUT,EEC,JPN,NZL)
1513.21	Palm kernel or babassu oil and their fractions: - crude oil	CIV (AUT,FIN,JPN,NOR,SWE,CHE) ASEAN (CAN,EEC,JPN),BRA (n.s.)
1513.29	- other	CIV (CAN,JPN,NOR,SWE,CHE) ASEAN (CAN,EEC,JPN)



Table 2

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

Sweden: Imports are subject to variable levies; Austria OZU 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	Austria	Finland	Norway	Sweden	Switzerland	Austria	New Zealand
1508.10 (1507)	Groundnut oil and its fractions: - crude oil	MFN 8.8¢/kg.U (17638)	7.5XB	¥20-28/kg.U ¥17-20.7/kg.A	5XB <sup>3/</sup> , 10XB	OXB <sup>3/</sup> , 15XU, 19.5XU <sup>5/</sup>	10XU, 7/	NOK 0.16/kg.U	OZU	Sw F 0.1/kg.P	10XU	OXB
	GSP	-	OZ	-	-	-	-	-	-	OZ <sup>3/</sup>	5Z	-
1508.90 (1507) (1512)	- other	MFN 8.8¢/kg.U (17638)	15XB	¥28/kg.U ¥20.7/kg.A	8XB <sup>3/</sup> , 15XB	OXB <sup>3/</sup> , 12XB, 6/	16XU 7/	17XU	8XU, 15XU	Sw F 0.12- 0.35/kg.P	10XU	OXB, <sup>8/</sup> 22.5XB
	GSP	-	10Z	-	-	-	-	-	OZ <sup>9/</sup>	OZ <sup>3/</sup>	5Z	15Z <sup>8/</sup>
1511.10 (1507)	Palm oil and its fractions: - crude oil	MFN 6% B, 1.1¢/kg.B OZ A (17634)	10XB	7XB	4XB <sup>3/</sup> , 6XB	OXB <sup>3/</sup> , 15XU, 19.5XU <sup>5/</sup>	10XU, 7/	OXB	OZU	Sw F 0.1/kg.P	22XU	OXB
	GSP	-	OZ	OZ <sup>a</sup>	2.5Z <sup>3/</sup> , 4Z	-	OZ	-	-	OZ <sup>3/</sup>	OZ	-
1511.90 (1507) (1512)	- other	MFN 6% B, 1.1¢/kg.B OZ A (17634)	17.5XB	7XB, 1/	8-20Z <sup>4/</sup>	OXB <sup>3/</sup> , 12XB, 6/	16XU 7/	OXB, 17XU <sup>8/</sup>	8XU, 15XU	Sw F 0.12- 0.35/kg.P	22XU <sup>10/</sup>	OXB, <sup>8/</sup> 22.5XB
	GSP	-	12.5Z	OZ	ex12Z	-	-	-	OZ	OZ <sup>3/</sup>	OZ	15Z <sup>8/</sup>
1513.11 (1507)	Coconut oil and its fractions: - crude oil	MFN OXB (17617)	10XB	9Z,min. ¥10/kg.B	5XB <sup>3/</sup> , 10XB <sup>5/</sup> , 20XU <sup>5/</sup>	OXB <sup>3/</sup> , 15XU, 19.5XU <sup>5/</sup>	10XU, 7/	NOK 0.16/kg.U	OZU	Sw F 0.1/kg.P	22XU <sup>11/</sup>	22.5XB
	GSP	-	OZ	-	2.5Z <sup>3/</sup> , 7Z 18Z <sup>5/</sup>	-	OZ	-	-	OZ <sup>3/</sup>	OZ	10Z
1513.19 (1507)	- other	MFN OXB (17617)	17.5XB	as above	8XB <sup>3/</sup> , 15-17XU, 20XU <sup>5/</sup>	OXB <sup>3/</sup> , 12XB, 6/	16XU 7/	15Z, 17XU <sup>8/</sup>	8XU, 15XU	Sw F 0.30- 0.35/kg.P	22XU <sup>11/</sup>	22.5XB
	GSP	-	OZ	-	6.5Z <sup>3/</sup> , 13Z 18Z <sup>5/</sup>	-	-	-	OZ	OZ <sup>3/</sup>	OZ	10-15Z
1513.21 (1507)	Palm kernel or babassu oil and their fractions: - crude oil	MFN OXB (17600) (17633)	10XB	8XB <sup>2/</sup> , ¥17-20.7/kg.B	5XB <sup>3/</sup> , 10XU 20XU <sup>5/</sup>	OXB <sup>3/</sup> , 15XU 19.5XU <sup>5/</sup>	10XU, 7/	NOK 0.16/kg.U	OZU	Sw F 0.1/kg.P	OXB	OXB
	GSP	-	OZ	-	2.5Z <sup>3/</sup> , 7Z 18Z <sup>5/</sup>	-	-	-	-	OZ <sup>3/</sup>	-	-
1513.29 (1507) (1512)	- other	MFN Edible OXB (13633) inedible 6.6¢/kg.B OZA (17632)	17.5XB	8XB <sup>2/</sup> , ¥20.7/kg.B	8XB <sup>3/</sup> , 15-17ZP, 20XU <sup>5/</sup>	OXB <sup>3/</sup> , 12XB, 6/	16XU 7/	15XU, 17XU <sup>8/</sup>	8XU, 15XU	Sw F 0.30- 0.35/kg.P	OXB	OXB, <sup>8/</sup> 22.5XB
	GSP	-	12.5Z	-	6.5Z <sup>3/</sup> , 13Z 18Z <sup>5/</sup>	-	-	-	OZ	OZ <sup>3/</sup>	-	15Z <sup>8/</sup>

Footnotes for Table 2

- 1/ Palmstearin 5XB, 4XA; other 7XB.
- 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 a net capacity of 1 kg. or less - 20ZU, GSP 12%	
	II. Other	- 17ZU, GSP 12%.
B: other	I. Not for human consumption	- 8ZU
	II. Other	- 14XB, 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% = 15.6XB
fractions S	3.15/kg.B. or 19.5ZU
- 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.

3. Certain other vegetable oils and processed oilsA. An overview of the tariff situation

## (a) Castor oil and jojoba oil

MFN OZB	CAN (crude castor oil), EEC (crude jojoba oil), ATA and NZL (except castor oil fractions), FIN,NOR,SWE,AUS (jojoba oil),
MFN OZU	AUS (castor oil)
GSP OZ	USA,JPN (jojoba oil), EEC (refined jojoba oil) CHE (technical use)
MFN/GSP dutiable	CAN (refined castor oil and jojoba oil) JPN (castor oil), EEC (castor oil), ATA and NZL (castor oil fractions), CHE (non-technical use)

## (b) Processed oils

MFN OZB	ATA and NOR (hydrogenated castor oil), FIN (hydrogenated castor oil and boiled oxidised oils), NZL (other than hydrogenated oil - fractions)
MFN OZ U/A	SWE (boiled or oxidised oils other than castor oil), AUS (hydrogenated oils)
GSP OZ	USA (boiled, oxidised, etd.) CAN (hydrogenated, etc), JPN,ATA (castor oil, boiled, oxidised, etc.), SWE (hydrogenated oils and boiled or oxidised castor oil), CHE (hydrogenated oil for technical use and boiled or oxidised oils), AUS (boiled or oxidised oils)
MFN/GSP dutiable	USA (hydrogenated etc.) CAN (boiled, oxidised etc.), EEC, ATA (other), FIN (other hydrogenated oils) NOR (other than hydrogenated castor oil), CHE (non-technical hydrogenated oils), NZL (hydrogenated oil fractions).

B. Major suppliers

(a) Castor oil

USA (BRA,IND), CAN (refined - USA), JPN (THA), EEC  
(BRA,IND,CHN), ATA (EEC,BRA)

(b) Jojoba oil

USA (EEC), CAN (USA,JPN), EEC (n.a.)

(c) Hydrogenated oil

USA (BRA), CAN (USA,EEC) JPN (SGP,MYS,IND,USA), EEC (MYS), AUS  
(EEC,MYS,IDN,USA), NZL (EEC)

(d) Boiled, oxidized, dehydrated, sulphurized or blown oils

USA (JPN,EEC), CAN (USA,EEC), JPN (USA,EEC,BRA), EEC (USA,IND),  
AUT (EEC), FIN (EEC), NOR (EEC), SWE (EEC), CHE (EEC) AUS (MYS,  
BRA, EEC, USA, SGP), NZL (EEC)

(e) Miscellaneous oils

JPN (IND, BEN, USA, EEC), EEC (USA, BRA, IND, MYS) NOR (SWE,  
EEC), SWE (crude - MLI,HVO,IND; REFINED - MYS,EEC,SGP,IND) CHE  
(EEC,ARG,BRA)

C. Countries having submitted indicative lists (and countries to which  
indicative lists have been addressed, if specified)

n.s. = not specified

1515.30	castor oil and its fractions	AUS (n.s), ASEAN (JPN), BRA (n.s)
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1515.60	Jojoba oil and its fractions	AUS (n.s)
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1515.90	Other fixed vegetable fats and oils and their fractions	AUS (n.s.), BRA (n.s)
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- |         |   |                                   |
|---------|---|-----------------------------------|
| 1516.20 | Vegetable fats<br>and oils and<br>their fractions,<br>hydrogenated<br>inter-esterified<br>re-esterified<br>or elaidinized                   | AUS (n.s), BRA (n.s)              |
| 1518.00 | Animal or<br>or vegetable<br>fats and oils<br>and their<br>fractions,<br>boiled,<br>oxidized,<br>dehydrated,<br>sulphurized,<br>blown, etc. | AUS (n.s), ASEAN (USA), BRA (n.s) |

Table 3

## 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)	OXB <sup>2/</sup> , 17.5XB	9XB 7.2XA*	OXB <sup>4/</sup> , 8XB	oils OXB, 7/	OXB	OXB	OXB	Sw F 0.12/ kg.P	OZU <sup>12/</sup>	OXB 22.5XB <sup>1/</sup>
		GSP	OZ	5X	-	6X	-				OZ <sup>20/</sup>	-	15X <sup>1/</sup>
1515.60 (1516)	Jojoba oil and its fractions	MFN	5XB (17670)	10XB <sup>2/</sup> , 17.5XB	7.5XB	OXB <sup>2/</sup> , 4XB	OXB	OXB	OXB	OXB	Sw F 0.12/ kg.P	OXB	OXB
		GSP	OZ	-	OZ	OZ					OZ <sup>20/</sup>	-	
1515.90 (1507) (1512)	Other fixed vegetable fats and oils and their fractions	MFN	5XP, OXP nut oils	OXB <sup>3/</sup> , 10XB <sup>2/</sup> , 17.5XB	¥17-20.7/ kg.B (tropi- cal oils)	5-20XU, OXB tech- nical use	15/	10XU <sup>2/</sup> , 16XU	8/	OZU, 8XU, 15XU 9/	Sw F 0.12/ kg.P	OZP	OXB, 22.5XB <sup>1/</sup>
		GSP	OZ	-	-	2.5- 18X	-	-		OZ <sup>10/</sup>	OZ (tech- nical use)		15X <sup>1/</sup>
1516.20 (1507) (1512) (3404)	Vegetable fats and oils and their fractions, hydrogenated inter- esterified re-esterified or elaidinized	MFN	11¢/ kg.B (17820) 2/	17.5XB	5XB, 4XA	5.3XB <sup>5/</sup> , 20XU <sup>8/</sup>	OXB <sup>5/</sup> , 16/	OXB <sup>5/</sup> , 20XU	OXB <sup>5/</sup> , 7XU	8XU 12XU 9/	Sw F 0.35/ kg.U	OZU <sup>13/</sup>	OXB, 22.5XB <sup>1/</sup>
		GSP	-	OZ	OZ	11X 16X <sup>6/</sup>	-	-	-	OZ <sup>10/</sup>	OZ (tech- nical use)		13X <sup>1/</sup>
1518.00 (1507) (1508) (3906)	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, etc.	MFN	10XB (17830) 2/	12.5XB 18/	5XB, 4XA	5XB, 8XB, 12XB	17/	OXB	15XU other	OZU, 11/	Sw F 0.12- 0.40/ kg.P	2XU, 14/	OZP
		GSP	OZ	8X <sup>18/</sup>	OZ	-	OZ castor oil 4.5X linoxyn		-	11/	OZ	OZ, 14/	

Footnotes to Table 3

- 1/ Fractions.
- 2/ Crude.
- 3/ OZB 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 20ZU; in other packings 12ZB; OZU for inedible oils and for margarine production.
- 8/ (1) Cashew nuts shell oil, wood oils and oiticica oil: OZB  
 (2) Other: crude oil: NOK 0.16/kg.U  
                   non-crude oil: solid fractions 17ZU  
   other 15ZU.
- 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 0Z.
- 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 - 20ZU, GSP 15Z, 1.1.89 - 17.5ZU, GSP 12.5Z, 1.1.90 - 15ZU, GSP 10Z, 1.1.91 - 12.5ZU, GSP 7.5Z, 1.1.92 - 10ZU, GSP 5Z.
- 15/ Sulphurolive oil and other oils: inedible - OZB; other oils - in immediate packings of 5 kg or less - S 3.15/kg.B or 19.5ZU, in other packings - 12ZB.
- 16/ Re-esterified linseed oil, castor oil and sulphurolive oil - OZB, re-esterified wood oil - OZU, other re-esterified products, inedible or for margarine production - OZU; other re-esterified products (except pumpkin-seed oil): soya-bean oil and cotton-seed oil, in immediate containers of 5 kg or less - 12Z + additional duty of 30% = 15.6ZB, in other containers - 15ZU; other products - soya-bean oil and cotton-seed oil - 12ZB, other - 15ZU; other than re-esterified products: inedible and for margarine production - OZU, other - in immediate packings of 5 kg or less - S 3.15/kg.B or 20ZU; in other packings - 12ZB.
- 17/ Linoxyn - 9ZB; mixtures of liquid fixed vegetable oils for technical purposes - OZB; castor oil, dehydrated or blown - 10ZB; other - 10ZU.
- 18/ Except for boiled linseed oil (7.5ZB, no GSP).
- 19/ 1516.2099 Illip, karite, makore touloucouna and babasou oils 8ZB; other - 15ZB or 17ZU.
- 20/ GSP applicable only to imports for technical use.
- 21/ Other than rapeseed for which MFN rate is 9%B.
- 22/ Other than linseed and flaxseed for which MFN rate is 9.9¢/Kg.U (No GSP).

4. Vegetable oil products

A. An overview of the tariff situation

MFN OZB	CAN (crude glycerol), AUT (except glycerol), FIN (except two items), NOR (except 3 items), SWE (oleic acid), NZL (2 items)
MFN OZU	SWE (5 items)
GSP OZ	USA (except 2 items), JPN (except 2 items), EEC (except 2 items), AUT (glycerol), SWE (industrial fatty alcohols), CHE (except 2 items), AUS (glycerol), NZL (glycerol)
MFN/GSP dutiable	USA (acid oils from refining and industrial fatty alcohols), CAN (other than crude glycerol), JPA (stearic and oleic acid), EEC (oleic acid and industrial fatty alcohols), (mono-carboxylic fatty acids and acid oils from refining), NOR (oleic acid, acid oils from refining and industrial fatty alcohols), CHE (palmitine and stearic acid), AUS (other than glycerol), NZL (stearic acid, oleic acid and other industrial mono-carboxylic fatty acids)

B. Major suppliers

(a) Stearic acid

USA (MYS,MEX), CAN (USA,EEC,IND,BRA), JPN (KOR,MYS), EEC (NOR,MYS,URY), SWE (EEC,NOR,URY), CHE (EEC)

(b) Oleic acid

USA (CAN,EEC,JPN) CAN (USA,EEC,IND,BRA) JPN (EEC,AUS), EEC (USA,CSK), NOR (EEC), CHE (EEC)

(c) Other industrial monocarboritic fatty acids

USA (BRA,EEC,MYS,PHL), CAN (USA,EEC,IND,BRA), JPN(PHL,EEC,USA,BRA), EEC (MYS,USA,FIN,SWE) FIN (EEC), SWE (EEC), CHE (EEC), AUS (USA,MYS), NZL (AUS,EEC)



## (d) Acid oils from refining

USA (BRA,CAN,EEC), CAN (USA,BRA), JPN (PHL,EEC,USA,BRA), EEC (MYS,USA,FIN,SWE), FIN (EEC), NOR (EEC), SWE (EEC), CHE (EEC), AUS (USA,MYS).

## (e) Industrial fatty alcohols

USA (EEC,JPN), CAN (USA,EEC,IND,BRA), JPN (PHL,USA,EEC), EEC (USA), NOR (EEC), SWE (EEC), AUS (EEC)

## (f) Glycerol, crude

USA (PHL, MYS), JPN (PHL), EEC (CIV,EGY,NGA,MYS), AUT (no imports), SWE (EEC), CHE (EEC), AUS (EEC,MYS,USA,SGP), NZL (MYS,IND,THA)

## (g) Glycerol, refined

USA (EEC,BRA), CAN (USA,EEC,KOR,COL), JPN (PHL,USA), EEC (USA,PHL,CUB), AUT (EEC), SWE (EEC), CHE (EEC), AUS (IDN, MYS), NZL (MYS, IND, THA)

C. Countries having submitted indicative lists (and countries to which indicative lists have been addressed, if specified)

1519.11	Stearic acid	AUS (n.s), ASEAN (AUS,CAN,EEC,JPN,USA), PER (EEC)
1519.12	Oleic acid	AUS (n.s) ASEAN (CAN,EEC,JPN,USA), PER (EEC)
1519.19	Other Industrial mono- carboxylic fatty acids	AUS (n.s) ASEAN (AUS,CAN,EEC,JPN,USA), PER (EEC), BRA (n.s)
1519.20	Acid oils from refining	AUS (n.s.) ASEAN (AUS,EEC,JPN), PER (EEC)
1519.30	Industrial fatty alcohols	AUS (n.s), ASEAN (JPN,USA)
1519.90	Other industrial mono- carboxylic fatty acids	ASEAN (AUS,CAN,EEC,JPN,USA)

1520.10	Glycerol, crude; glycerol waters and glycerol lyes	AUS (n.s), ASEAN (EEC,JPN,USA), BRA (n.s)
1520.90	Glycerol, other including synthetic glycerol	AUS (n.s) ASEAN (AUS,JPN,USA), BRA (n.s)

Table 4  
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- ria	New Zea- land
1519.11 (1510) (3404)	Stearic acid MFN	3.3d/kg. + 6ZB (49012)	12.5ZB	5ZB <sup>4</sup> 4ZA	8ZB	OZB	OZB	OZB	OZU	Sw F 0.05/ kg.B	10ZU	30ZU
	GSP	OZ	-	3.2Z <sup>1</sup>	OZ					-	5Z	22.5Z
1519.12 (1510) (3404)	Oleic acid MFN	3.3d/kg. + 5ZB (49010)	12.3ZB	5ZB <sup>4</sup> 4ZA	7ZB	OZB	OZB	NOK 0.16/ kg.B	OZB	Sw F 0.005/ kg.B	10ZU	30ZU
	GSP	OZ	-	3.2Z <sup>1</sup>	3Z			-		OZ	5Z	22.5Z
1519.19 (1510) (3404)	Other industrial mono-carboxylic fatty acids MFN	5ZB <sup>1/</sup>	12.5ZB	5ZB <sup>4</sup> 4ZA	4.5ZB	OZB	5ZU	OZB	OZU	Sw F 0.005/ kg.B <sup>2/</sup>	10ZU	30ZU
	GSP	exOZ <sup>2/</sup> (49024)	-	OZ	OZ		-			OZ except palmi- tine	5Z	22.5Z
1519.20 (1510) (3404)	Acid oils from refining MFN	5ZB <sup>3/</sup>	8ZB	5ZB <sup>4</sup> 4ZA	4.5ZB	OZB	5ZU	NOK 0.16/ kg.B	OZU	Sw F 0.005/ kg.B	10ZU	OZB
	GSP	-	-	OZ	OZ		-	-		OZ	5Z	
1519.30 (1510) (3404)	Industrial fatty alcohols MFN	Oleyl 7.9ZB, 5ZB <sup>4/</sup> 3.7% B	12.5XP, OZB 5/	5ZB <sup>4</sup> 4ZA	6ZB	OZB	OZB	15ZB	6ZB	Sw F 0.005/ kg.B	8/	OZB
	GSP	-	-	OZ	5Z			-	OZ	OZ	8/	
1520.10 (1511)	Glycerol, crude; glycerol waters and glycerol lyes MFN	0.4d/ kg.B (42836)	OZP	10ZB <sup>4</sup> 6.4ZA	1.5ZB	5ZU	OZB	OZB	OZU	Sw F 0.01/ kg.U	2ZU	OZB <sup>9/</sup> 10ZU
	GSP	OZ		OZ	OZ	OZ				OZ	OZ	OZ
1520.90 (1511)	Glycerol, other including synthetic glycerol MFN	1.1d/ kg.B (42838)	12.5ZB	10ZB <sup>4</sup> 6.4ZA	6ZB	S 1.75/ kg.B	OZB	OZB	OZU	Sw F 0.07/ kg.P	10ZU	10ZU
	GSP	OZ	-	OZ	OZ	OZ				OZ	5Z	OZ

<sup>1/</sup> TSUS 49024, 43020, 49014, 49020, 49022, 49026.

<sup>2/</sup> Derived from coconut, palm-kernal or palm oil

<sup>3/</sup> TSUS 49020, 49022, 49026, 49100.

<sup>4/</sup> TSUS 49065, 49073, 49075.

<sup>5/</sup> For use in the manufacture of goods of heading No. 3402.

<sup>6/</sup> Palmitine Sw F 0.05/kg.B.

<sup>7/</sup> 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).

<sup>8/</sup> See footnote 14 on the previous page.

<sup>9/</sup> Glycerol waters and lyes.

5. Oilcakes and other solid residues

A. An overview of a tariff situation

MFN OZB	CAN, JPN, EEC, AUT, NOR, AUS
GSP OZ	USA, CHE, NZL
MFN/GSP dutiable	FIN, SWE

B. Major suppliers

USA (ARG,AUS), FIN (no imports), SWE (IDN,PHL,MYS), CHE  
(USA,ARG,EEC,BRA), NZL (USA)

C. Countries having submitted indicative lists (and countries to which indicative lists have been addressed, if specified)

n.s. = not specified

2305.00	Oilcake and other solid residues: - of ground nut	BRA (n.s)
2306.50	- of coconut or copra	ASEAN (EEC)
2306.60	- of palm nuts or kernels	BRA (n.s.)

Table 5  
Oilcakes and other solid residues<sup>1</sup>

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

N)	Harmonized commodity description		United States (TSUS)	EEC	Austria	Finland	Sweden	Switzerland	New Zealand
.00 4)	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%
.50 4)	- 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%
.60 4)	- 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%
.90 4)	- 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%

<sup>1</sup> The residues may be in the form of slabs (cakes) or meal (defatted). Non-defatted meals fall within  
de No. 1208.90

6. Non-tariff measures

(a) Quantitative Restrictions

The United States maintains an annual import quota on groundnuts (peanuts). The 1987 import quota was set at 1,709 metric tons (shelled), compared to a national production quota of 1,355,500 tons. Japan's imports of groundnuts for direct consumption was subject to a minimum quota allocation of 55,000 metric tons in 1985. Finland uses a discretionary licensing system for all imports in this sector. Switzerland restricts imports of oilcakes by global quota as provided for in its Protocol of Accession.

Amongst EEC members, quantitative restrictions on oilseeds and vegetable oils (excluding olive oil) will remain in effect for Spain and Portugal until 31 December 1990. Import quotas are determined in relation to any domestic supply deficit based on projected requirements. In the case of Portugal, quota limits apply only to supplies intended for human consumption while, for oilmeals, quantitative restrictions will be applied to imports from all sources, including ACP States until 31 December 1992. France and Spain restrict imports of industrial fatty alcohols.

Between 1984 and 1987, New Zealand removed quantitative restrictions on oilseeds, flours and meals, vegetable oil products and oilcakes. Most recently coconut oil was exempted from licensing. In the course of the last few years, global quotas have been lifted on all products except for vegetable oils and fats, hydrogenated, solidified or hardened, whether or not refined (HS 1516.20).

(b) Other notified non-tariff measures

Some countries apply import levies and surcharges. Amongst EEC members imports into Spain of most liquid edible vegetable oils (except olive oil) have been subject since March 1986 to variable levies which in August 1986 stood at the equivalent of US\$475/ton. A special fee is applied by Sweden to some oilseeds, refined and unrefined vegetable oils and some oilcakes. In September 1986, these levies were the equivalent of US\$987/ton for most oils and US\$200 for oilmeals. Switzerland levies price supplements on oilseeds, flours and meals, fixed vegetable oils and oilcakes with a view to maintaining a certain balance between the market shares of vegetable and animal fatty substances. In September 1986 these ranged between the equivalent of US\$997 and US\$1,260 for fats and oils for food uses and between US\$217 and US\$291 for oilcakes. Finland levies taxes on consumption of edible vegetable oil; in addition, with effect from 1 January 1986, Finland introduced a tax on the consumption of oilmeals which is proportional to their protein content.

Another measure which has been under consideration by the European Communities is the possibility of introducing a "consumer price

stabilization mechanism", which may result either in the taxation of domestic and imported vegetable (and marine) edible oils or a subsidy to consumers depending on the level of market prices relating to a reference price. The revenue would be used to finance the cost of domestic vegetable oil production.

7. Product-specific proposals and indicative offers

USA - proposed the elimination of all support and protective measures on an agreed priority list of tropical agricultural products on an expedited basis, i.e. a period shorter than the ten year period envisaged in the US proposal on agriculture (MTN.GNG/NG6/W/17).

EEC - did not include oilseeds, vegetable oils and oilcakes in its offer on tropical products in MTN.GNG/NG6/W/13 and NG6/LT/3. The EEC took the view that a negotiation on these products could only be held successfully in the large framework of the overall agricultural negotiations (MTN.GNG/NG6/W/13 and MTN.GNG/NG6/LT/3).

Hungary - its initial offers of GSP improvements circulated as MTN.GNG/NG6/LT/11 include the following lists of products:

GSP dutiable items for which GSP duty-free has been offered

15.08-00 Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified.

Non-GSP items for which GSP at substantially reduced tariff rates has been offered

12.02 Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour):

-99 Other

15.12 Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:

-99 Other

Hungary - its submission indicates that the following items have already been granted GSP duty-free treatment.

12.01 Oilseeds and oleaginous fruit, whole or broken:

-01 Groundnuts for human consumption

-02 Groundnuts for oil extraction

- 03 Fruit classified under heading No. 08.01, of non-edible quality
- 04 Soya beans
- 99 Other
- 15.07 Fixed vegetable oils, fluid or solid, crude, refined or purified:
  - 01 Wood oil and Japan wax
  - 02 Castor oil
  - 99 Other
- 15.11 Glycerol and glycerol lyes:
  - 01 Crude glycerol, sweet water and glycerol lyes
  - 99 Other (including synthetic glycerol)
- 15.12 Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:
  - 01 Solidified fish oil
  - 02 Solidified palm oil
- 23.04-00 Oilcake and other residues (except dregs) resulting from the extraction of vegetable oils.

Note:

Proposals which apply to tropical products generally are not included in this section. Such proposals are summarized in document MTN.GNG/NG6/W/18/Rev.1 which covers the written and oral proposals made by participants up to 18 March 1988. Some of these proposals as well as further proposals received can also be found in the indicative lists submitted by participants circulated under the MTN.GNG/NG6/LT series.