

**MULTILATERAL TRADE
NEGOTIATIONS
THE URUGUAY ROUND**

RESTRICTED

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TROPICAL PRODUCTS: GUIDE FOR MULTILATERAL CONSULTATIONS

Tropical Beverage Items (Coffee, Tea and Cocoa)

Note by the Secretariat

Revision

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

1. Coffee

A. An overview of the tariff situation (see Table 1 for details)

- (a) Coffee, not roasted (HS 0901.11 and 12)
- | | |
|------------------|-------------------------|
| MFN 0%B | USA,CAN,JPN,NOR,SWE,NZL |
| GSP 0% | AUT,AUS |
| MFN/GSP dutiable | EEC,FIN,CHE |
- (b) Coffee, roasted (0901.21 and 22)
- | | |
|------------------|-------------------------|
| MFN 0%B | USA,SWD |
| GSP 0% | CAN,NOR,AUS |
| MFN/GSP dutiable | JPN,EEC,AUT,FIN,CHE,NZL |
- (c) Coffee extracts and preparations (2101.10)
- | | |
|------------------|---|
| MFN 0% | USA (instant coffee 0%ZU, other extracts or essences 0%B),SWE |
| GSP 0% | USA (coffee, preparations),JPN (unsugared extracts and essences, other than instant coffee),CAN,FIN,NOR |
| MFN/GSP dutiable | JPN (instant coffee, etc.), EEC,AUT,CHE,AUS,NZL |

B. Major suppliers¹ (see MTN.GNG/NG6/W/2/Add.1/Rev.1 for details)

- (a) Coffee, not roasted
- EEC (BRA,COL,CIV,UGA),AUT (BRA,COL,SLV),FIN (COL,BRA),CHE (BRA,COL,GTM,CRI),AUS (PNG,IDN,USA,IND,CIV,MYS,BRA)
- (b) Coffee, roasted
- CAN (USA,MEX),JPN (EEC,USA,BRZ),EEC (MDG,CMR,CHE,SWE), AUT(CMR), FIN (EEC),NOR (EEC,SWE),CHE (EEC),AUS (EEC),NZL (AUS,EEC)
- (c) Coffee extracts and preparations
- USA (instant coffee - BRA, coffee preparations - n.a.),CAN (USA,EEC,BRA),JPN (BRA,EEC,COL,USA),EEC (BRA,CIV,COL), AUT (CHE,BRA,EEC),FIN (EEC,CHE,BRA),NOR (CHE,EEC,BRA),CHE (EEC,COL,BRA), AUS (EEC,BRA),NZL (POL,EEC,AUS)

¹The 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. Countries having submitted indicative lists (and countries to which indicative lists have been addressed, if specified)

n.s. = not specified

	Coffee, not roasted:	
0901.11	- not decaffeinated	CIV (AUS,FIN,JPN,CHE), ASEAN (AUS,EEC), BRA (n.s.), PER (AUS,AUT,CAN,EEC,CHE), BUR (EEC,CSK)
0901.12	- decaffeinated	CIV (FIN,CHE), BUR (CSK)
	Coffee, roasted:	
0901.21	- not decaffeinated	CIV (AUT,FIN,JPN,NZL,CHE), BUR (CSK)
0901.22	- decaffeinated	CIV (AUT,FIN,JPN,NZL,CHE), BUR (CSK)
0901.30	Husks and skins	CIV (FIN,CHE), BUR (CSK)
2101.10	Extracts, essences and concentrates; coffee preparations	AUS (n.s.),CIV (AUS,AUT,JPN,NZL,USA) ASEAN (USA),BRA (n.s.)

Table 1
Coffee and Processed Coffee

Sweden OZ (all items)

H.S. Code No. (CCCN)	Harmonized commodity description		United States	Canada	Japan	EEC	Austria	Finland	Norway	Switzerland	Australia	New Zealand
0901 0901.11 (0901)	Coffee: Coffee, not roasted: - not decaffeinated	MFN	OZB	OZB	OZB	5ZB	12ZB	3.8ZB	OZB	Sv F 0.50/ kg.B	2ZU	OZB
		GSP				4.5Z ^a	OZ	-		-	OZ	
0901.12 (0901)	- decaffeinated	MFN	OZB	OZB	OZB	13ZB	12ZB	3.8ZB	OZB	Sv F 0.76/ kg.B	2ZU	OZB
		GSP				8.5Z ^a	OZ	-		Sv F 0.63/ kg.	OZ	
0901.21 (0901)	Coffee, roasted: - not decaffeinated	MFN	OZB	4.41Z// kg.B	20ZB	15ZB	15ZB, 19.5ZB ⁴	16ZB	NOK 0.50/ kg.B	Sv F 0.90/ kg.B	2ZU	25ZB
		GSP		OZ	-	11.5Z ^a	12Z, 15.6Z ⁴	-	OZ	Sv F 0.63/ kg.	OZ	10Z
0901.22 (0901)	- decaffeinated	MFN	OZB	4.41Z// kg.B	20ZB	18ZB	15ZB, 19.5ZB ⁴	16ZB	NOK 0.50/ kg.B	Sv F 0.90/ kg.	2ZU	25ZB
		GSP		OZ	-	12.5Z ^a	12Z, 15.6Z ⁴	-	OZ	Sv F 0.63/ kg.	OZ	10Z
ex2101.10 (2102)	Extracts, essences and concentrates of coffee	MFN	OZP ¹	15.43Z// kg.U	2/	18ZB	12ZB, 15.6ZB ⁵ 6/	9ZB	NOK 0.20/ kg.B	Sv F 2.60/ kg.B	\$0.66 /kg.B	30ZU ⁹
		GSP		OZ	2/	9Z ^{3/}	6Z 7.8Z ⁵	OZ	OZ	Sv F 1.70/ kg.	\$0.66 /kg.B less 5%	24Z
ex2101.10 (2102)	Preparations with a basis of these extracts, essences and concentrates or with a basis of coffee	MFN	10ZB	15.43Z// kg.U	2/	18ZB	524.5/ kg.U (16.8Z) 7/	9ZB	15ZB	Sv F 2.60/ kg.B	As above	30ZU ⁹
		GSP	OZ	OZ	2/	-	512/kg. (8.2Z) 7/ -	OZ	OZ	Sv F 1.70/ kg.	As above	24Z ¹⁰

Footnotes to Table 1

¹ Duty-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

³ Within 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.

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

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

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

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

⁸ These GSP rates are not applicable to Brazil,

⁹ Bound at 35 per cent.

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

2. Black TeaA. An overview of the tariff situation (see Table 2 for details)

(a) In bulk (0902.40)

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

(b) In packings of a content not exceeding 3 kg.

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

(c) Tea extracts and essences

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

(d) Tea preparations

MFN OZB	FIN,SWE
MFN OZA/U	CAN,NZL (part)
GSP OZ	USA,EEC,AUT (part), NOR,CHE,AUS
MFN/GSP dutiable	JPN,AUT (preparations with a basis of tea),NZL (preparations of a mixture of tea, milk powder and sugar)

B. Major suppliers

(a) In bulk

CAN (EEC,LKA),JPN (LKA,SGP,IND,EEC)

(b) In packings of a content not exceeding 3 kg.

CAN (EEC,LKA),JPN (EEC,USA,IND,LKA),EEC (CHN,LKA),AUT (EEC,LKA),NZL (EEC,LKA)

(c) Tea extracts of essences; tea preparations

USA (n.a.),JPN (LKA,USA,IND),EEC (LKA,IND,USA),AUT (IND,USA),NOR (EEC,SWE),CHE (USA,AUT,IND),AUS (POL,EEC,IND),NZL (EEC,LKA)

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

n.s. = not specified

0902.40	Black tea: - in bulk	LKA (CAN,EEC,JPN)
0902.30	- in packings not exceeding 3 kg.	ASEAN (JPN,USA), LKA (CAN,EEC JPN)
2101.20	Extracts, essences and concentrates; preparations	AUS (n.s.), LKA (CAN,EEC,JPN)

Table 2

Tea and Processed Tea

Finland and Sweden OZB (all items)

H.S. Code No. (CCCN)	Harmonized commodity description		United States	Canada	Japan	EEC	Austria	Norway	Switzerland	Australia	New Zealand
0902.40 (0902)	Black tea (fermented) and partly fermented tea in immediate packings of a content exceeding 3 kg.	MFN	OZB	13.23¢/kg.B OZA	5ZA, 1/	OZB	OZB	OZB	OZB	OZB	OZB
		GSP			2.5% Black tea						
0902.30 (0902)	Black tea (fermented) and other partly fermented tea in immediate packings of a content not exceeding 3 kg.	MFN	OZB	13.23¢/kg.B OZA	20ZB	5ZB	10ZB	OZB	OZB	OZB	OZ*U ⁴
		GSP			14% Black tea	OZ	OZ				
2101.20 (2102)	Extracts, essences and concentrates of tea	MFN	OZB	13.23¢/kg.B OZA	2/	12ZB	24ZB	OZB	Sw F 2.70/ kg.B	2ZU	OZ*U ⁵
		GSP			2/	OZ	OZ		OZ	OZ	
	Preparations with a basis of these extracts, essences or concentrates or with a basis of tea	MFN	10ZB	13.23¢/kg.B OZA	2/	12ZB	24ZB 3/	15ZB	Sw F 2.70/ kg.B	2ZU	OZ*U ⁵ 30ZU ⁶
		GSP	OZ		2/	OZ	OZ 3/	OZ	OZ	OZ	20Z ⁶

¹Waste, unfit for beverage OZB; other than black tea 20ZB.

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

(1) instant tea - 20ZB, 16ZA*, GSP 8Z

(2) other - 16ZB, 12.8ZA*, GSP 8Z*

(b) Preparations with a basis of tea

(1) with added sugar - 35ZP 28ZA (with sugar less than one-half in weight)

(2) other - 25ZU

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

⁴Black 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.

3. Cocoa

A. An overview of the tariff situation (see Table 3 for details)

(a) Cocoa beans (1801.00)

MFN 0% B	USA, CAN, CHE, NZL (not roasted), NOR, SWE,
GSP 0%	AUT, FIN (roasted), AUS
MFN/GSP dutiable	EEC

(b) Cocoa paste (1803.10 and 20)

MFN 0% B	USA (not defatted), CAN, NOR, SWE, AUS
GSP 0%	USA (defatted), AUT, FIN, CHE
MFN/GSP dutiable	JPN, EEC, NZL

(c) Cocoa butter (1804.00)

MFN 0% B	USA, CAN, NOR, AUS, NZL
GSP 0%	JPN, AUT, FIN, SWE, CHE
MFN/GSP dutiable	EEC

(d) Unsweetened cocoa powder (1805.00)

MFN 0% B	AUS
GSP 0%	USA, FIN, NOR, SWE
MFN/GSP dutiable	CAN, JPN, EEC, AUT, CHE, NZL

B. Major suppliers

(a) Cocoa beans

EEC (CIV, CMR, NGA, GHA), AUT (CIV, GHA, IDN), FIN (roasted - no imports), AUS (MYS, GHA, PNG)

(b) Cocoa paste

USA (defatted - EEC, BRA, CIV), JPN (ECU, BRA, CIV), EEC (CIV, CMR), AUT (ECU, BRA), FIN (EEC), CHE (ECU, BRA), NZL (JPN, ECU, BRA)

(c) Cocoa butter

JPN (EEC, BRA, CIV, MYS), EEC (NGA, GHA, CIV, BRA), AUT (EEC), FIN (EEC), SWE (EEC), CHE (EEC)

(d) Unsweetened cocoa powder

USA (EEC, BRA, CIV), CAN (EEC, USA), JPN (EEC, USA, MYS), EEC (CIV, GHA, NGA), AUT (EEC), FIN (EEC), NOR (EEC), SWE (EEC), CHE (EEC), NZL (EEC, SGP)

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

n.s. = not specified

1801.00	Cocoa beans	CIV (AUS), ASEAN (EEC), BRA (n.s.), PER (EEC)
1802.00	Cocoa shells, husks, skins	CIV (AUT), BRA (n.s.), PER (EEC)
1803.10	Cocoa paste - not defatted	CIV (JPN, NZL, NOR), ASEAN (EEC, JPN), BRA (n.s.), PER (AUS, EEC, CHE)
1803.20	- wholly or partly defatted	CIV (JPN, NZL, NOR), ASEAN (EEC, JPN), BRA (n.s.), PER (EEC)
1804.00	Cocoa butter, fat and oil	CIV (AUS, NOR), ASEAN (EEC, JPN), BRA (n.s.), PER (AUS, EEC)
1805.00	Cocoa powder not not containing added sugar	CIV (AUT, CAN, JPN, NZL, SWE, CHE), ASEAN (EEC, JPN, USA), BRA (n.s.), PER (EEC)

Table 3
Cocoa and Cocoa Products

H.S. Code No. (CCCN)	Harmonized commodity description		United States	Canada	Japan	EEC	Austria	Finland	Norway	Sweden	Switzerland	Australia	New Zealand
1801.00 (1801)	Cocoa beans, whole or broken, raw or roasted	MFN	OZB	OZB	OZB	3ZB	raw 4ZB other 6ZB	raw OZB other 5ZB	OZB	OZB	OZB	2ZU	OZB
		GSP				-	OZ	OZ					OZ
1802.00 (1802)	Cocoa shells, husks, skins and other cocoa waste	MFN	OZB	OZB	OZB	3ZB	Sl.25/ kg.U	OZB	OZB	OZB	Sw F 0.01/ kg.U	2ZU	OZB
		GSP				-	OZ				0%	OZ	
1803.10 (1803)	Cocoa paste, whether or not defatted: - not defatted	MFN	OZB	OZB	10ZB	15ZB	15ZB	3.8ZB	OZB	OZB	Sw F 0.40/ kg.B	OZB	25.5ZB
		GSP			5Z	11Z	OZ	OZ			OZ		15Z
1803.20 (1803)	- wholly or partly defatted	MFN	0.82Z/ kg.B	OZB	20ZU	15ZB	15ZB	3.8ZB	OZB	OZB	Sw F 0.40/ kg.B	OZB	25.5Z*U
		GSP	OZ		10Z	11Z	OZ	OZ			OZ		15Z
1804.00 (1804)	Cocoa butter, fat and oil	MFN	OZB	OZB	2.5ZB	12ZB	5ZB	2ZB	OZB	SEK 0.1/ kg.B	Sw F 0.025/ kg.B	OZB	OZB
		GSP			OZ	8Z ^{1/}	OZ	OZ		OZ	OZ		
1805.00 (1805)	Cocoa powder not containing added sugar or other sweetening matter	MFN	0.82Z/ kg.B	10ZB	21.5ZB	16ZB	27ZB	10ZB	NOK 0.40/ kg.B	SEK 0.1/ kg.B	Sw F 0.28/ kg.B	OZB	25.5ZU
		GSP	OZ	5Z	15Z	9Z	7Z	OZ	OZ	OZ	Sw F 0.14/ kg.		15Z

¹EEC quota limitation on GSP application was removed in 1987

4. Non-tariff measures

Table 4

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 lower 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%) 5.22 ³ (9.9%)	4.30(27.0%) 4.55(22.9%) ³	625 (9.8%) 656.25 (5.7%)	5% 5%
Extracts: regular decaf.	26(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%) (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(50.5%)	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%

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 NOK 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.

5. 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 United States proposal on agriculture (MTN.GNG/NG6/W/17).
- EEC - proposed the following orientation with respect to industrial tropical products which include coffee, tea, cocoa and their products whose value is made up of a preponderant percentage of tropical raw materials:
- (i) elimination of duties for industrial tropical raw materials;
 - (ii) elimination or significant reduction of duties for industrial tropical semi-processed products;
 - (iii) reduction up to 50 per cent of existing duties for finished industrial tropical products.
- proposed the gradual reduction or elimination of consumption taxes maintained by its member States on coffee, tea and cocoa affecting trade in these products (MTN.GNG/NG6/W/13 and NG6/LT/3).
- AUT - offers of GSP improvements (see the attached table)
- HUN - offers of GSP improvements (see the attached table)

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.

Austria - Initial Offer (MTN.GNG/NG6/LI/6 and Suppl.1)
GSP II = GSP rate applied to least-developed countries

Code H.S. No.	Harmonized commodity description	MFN	present situation		offer	
			GSP I	GSP II	GSP I	GSP II
<u>Coffee and Processed Coffee</u>						
0901	Coffee:					
0901.11	Coffee, not roasted: - not decaffeinated	12%NB	0%	0%		
0901.12	- decaffeinated	12%NB	0%	0%		
0901.21	Coffee, roasted: - not decaffeinated: A - in immediate packings with a content of 5 kg or less B - other	19.5%NB 15%NB	15.6% 12%	0% 0%	7.8% 6%	
0901.22	- decaffeinated: A - in immediate packings with a content of 5 kg or less B - other	19.5%NB 15%NB	15.6% 12%	0% 0%	7.8% 6%	
ex 2101.10	- Extracts, essences and concentrates of coffee: B 1 - extracts of coffee, solid: a - in immediate packings with a content of 1 kg or less b - other ex B 2 - extracts and concentrates of coffee	15.6%NB 12%NB S24.5/kgU	7.8% 6% S12/kg	0% 0% 0%	5.2% 4% S9/kg	
	- Preparations with a basis of these extracts, essences and concentrates or with a basis of coffee: A - preparations with a basis of coffee *) ex B - preparations with a basis of these extracts, essences and concentrates	32% min. S3/kgU S24.5/kgU	- - S12/kg	- - 0%	- - S9/kg	
<u>Cocoa and Cocoa Products</u>						
1805.00	Cocoa powder not containing added sugar or other sweetening matter	27%NB	7%	7%		0%

* Partially VL

Hungarian offers of GSP improvements (MTN.GNG/NG6/LT11)

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

09.02-00 Tea

18.05 Cocoa powder, unsweetened:

-01 Cocoa powder, unsweetened, put up in packagings of 1kg or more

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

18.02-00 Cocoa shells, husks, skins and waste

21.02 Extracts, essences or concentrates of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:

-01 Tea essences

Note: The Hungarian submission indicates that CCCN Nos. 1801, 1803 and 1804 (cocoa beans, paste and butter) are already subject to GSP duty-free treatment.