

MULTILATERAL TRADE  
NEGOTIATIONS  
THE URUGUAY ROUND

RESTRICTED  
MTN.GNG/NG6/W/28  
1 June 1989  
Special Distribution

Group of Negotiations on Goods (GATT)  
Negotiating Group on Tropical Products

TROPICAL PRODUCTS: GUIDE FOR MULTILATERAL CONSULTATIONS

Tropical Beverage Items (Coffee, Tea and Cocoa)

Note by the Secretariat

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References:

Background material for negotiations for  
this product group

MTN.GNG/NG6/W/2 series

Specific negotiating results for the Uruguay  
Round mid-term review submitted by:

Australia, Austria, Brazil, Canada,  
Central American countries, Colombia,  
European Communities, Finland, Japan,  
Malaysia, Mexico, New Zealand, Norway,  
Philippines, Sweden, Switzerland,  
Thailand and United States

MTN.GNG/17, Add.1  
and Corrigenda

Contributions by:

Czechoslovakia  
Hungary  
Indonesia  
Poland  
Republic of Korea  
South Africa

MTN.GNG/NG6/LT/47  
MTN.GNG/NG6/LT/39  
MTN.GNG/NG6/LT/49  
MTN.GNG/NG6/LT/48  
[MTN.GNG/NG6/LT/50]  
MTN.GNG/NG6/LT/45 & Add.1

Indicative (request) lists submitted by some  
thirty exporting countries

MTN.GNG/NG6/LT/series

Introduction

1. At the meeting of the Negotiating Group on Tropical Products held on 21 April 1989, it was agreed that at its meetings in June and July 1989 the Negotiating Group should carry out a multilateral review of the tariff and non-tariff situation in the light of the results achieved at Montreal with a view to identifying remaining barriers and taking stock of the present situation in pursuance of the negotiating objective of the fullest liberalization of trade in tropical products including in their processed and semi-processed forms. For the purpose of this multilateral review this document updates and recasts the previously circulated Guide for multilateral consultations regarding this product group, taking into account contributions so far made on tropical products and other developments in the negotiations.

2. Table 1 "country notes" provides information on certain elements of the contributions made by individual countries/markets on tropical products at the Mid-Term Review in Montreal as contained in document MTN.GNG/17 and Add.1, such as implementation dates, binding and the nature of contributions. With regard to these results, it is stated in document MTN.GNG/17, paragraph 2 as follows:

"These contributions are made under the following terms and conditions:

- (a) participants undertake to apply the measures indicated by them on a provisional basis, for the duration of the round, it being understood that if any participant finds it necessary to withdraw any or all of its contributions other participants may wish to re-assess their own contributions;
- (b) in relation to m.f.n. contributions, individual participants undertake to consider binding concessions at the end of the Round in the light of the overall results achieved."

Table 1  
COUNTRY NOTES  
(as of 12 May 1985)

Country/Market	Column (A) base/previous rate of duty	Implementation Dates (see also general notes regarding specific negotiating results on page 2)	Binding (see also general notes regarding specific negotiating results on page 2)	Nature of contributions and other tariffs
Australia	Base rate as at 20.9.86	i) Designated items (mostly products in Chapters 2a-94) - staged between 1.7.88 and 1.7.92  ii) Undesignated items - 1.7.88	Australia is prepared to negotiate the binding of all tropical product tariffs	The country list indicates MFN tariff reductions, which will automatically reduce GSP rates: Australia maintains a GSP margin of five percentage points on MFN rates on all tropical products where applicable (i.e. wherever there remains scope for such preferential Margins).
Austria	1980 rate	1.7.89	MFN bindings have been offered conditionally until the satisfactory end of the Uruguay Round and subject to burden sharing and appropriate contributions	The country list indicates tariff actions (MFN, GSP and LDC). GSP actions are subject to the same conditions as for MFN bindings. Some new MFN rates and improvements of GSP offers have been notified later.
Brazil	1986 rate	Implemented on 1.1.88		The country list is presented according to CCCM-based Brazilian tariff classification with indications of MFN actions. Indications in the symbolic tables are based on the identification of corresponding HS heading numbers by the delegation of Brazil.
Canada	1980 rate	At the earliest opportunity in 1989		The country list indicates MFN tariff actions. With respect to 7 tariff items Canada will consider introducing extracts of each item to cover specific tropical products of export interest to developing countries. This information is yet to be received.
Central American countries	1980 rate	i) Expected before the end of 1989		The country list is presented according to CCCM-based tariff classifications with indications of corresponding HS heading numbers and MFN tariff actions.
Colombia		29.11.88	Ceiling binding offered for two items	MFN tariff action (reduction of 2 items)
EEC				The country list indicates tariff actions (mostly MFN; GSP for two items) and the elimination of quantitative restrictions applied by several States on tropical products.
Finland	1980 rate	1.7.89		The country list indicates tariff actions (mostly MFN; GSP for two items)
Japan	Rate of duty as at 1.1.86	i) Tariff actions - 1.4.86 except for one item (2006.20 - 1.4.96)  ii) Termination of import quotas as 1.0.88, 1.1.90 or 1.4.92	Most MFN tariff actions are accompanied by undertakings for binding. The country list includes some autonomous tariff reductions not accompanied by such undertakings	The country list indicates tariff actions (mostly MFN and GSP; LDC for textile) and the termination of import quotas. A note refers to the abolition of commodity tax and sugar excise tax and the introduction of consumption tax on all the goods and services uniformly. The country list also indicates autonomous tariff reductions on plywood for information only.
Malaysia		i) 8 items - 1.4.89  ii) unilateral tariff reductions implemented on 21.10.85 for other items	i) 8 items - binding at ceiling level considered at the end of the Round	The country list indicates MFN tariff actions

<sup>1</sup> Implementation date yet to be notified.

Table 1 (cont'd)

Country/Market	Column (A) basis/previous rate of duty	Implementation Dates	Binding (see also general notes regarding specific negotiating results in page 2)	Nature of contributions and other benefits
Mexico		1.5.89 for one item/prefers to extract procedures for representation taken for another item		The country list indicates "the preferential margin for developing countries of 25 per cent of the MFN rates" for two items
New Zealand	Rate applied before 1.7.88	Shaged between 1.1.88 and 1.7.92	New Zealand is ready to consider binding all tariff items on the basis of reciprocal commitments in access negotiations from other participants in the Round	The country list indicates MFN tariff actions
Norway	1988 rate	1.7.89	All MFN tariff actions have been offered for binding	The country list indicates tariff actions (MFN and GSP)
Philippines			Binding at 20 - 50 percent offered for 5 items	
Sweden	1988 rate	1.7.89	All MFN tariff actions have been offered for binding	The country list indicates tariff actions (MFN duty-free treatment). Details of MFN and GSP duty-free treatment on certain tropical flowers have been notified later.
Switzerland	1988 rate	1.7.89	Switzerland envisages the possibility of converting GSP contributions totally or partially into MFN contributions at the end of the Uruguay Round having regard to the results obtained globally in the Round	The country list indicates tariff actions (MFN, GSP and LDC). Switzerland has later notified a revised list of its contributions, specifying 8-digit tariff sub-positions and reduced tariff rates on the basis of previous indications. However, Switzerland is still to specify its actions on four items.
Thailand		September 1988		Unilateral MFN tariff reductions on 3 items
United States	Tokyo Round final rate of duty	Expected before summer recess <sup>1</sup> by presidential proclamation	The binding of MFN concessions will depend (i) for agricultural tropical products on a successful outcome for agriculture in the Round, (ii) for industrial tropical products on receiving concessions or contributions in the area of interest to the United States from participants benefitting for the US concessions, consistent with the relevant provisions of the Punta del Este Declaration, and (iii) for two rattan products on the outcome of discussions to relieve the adverse economic effects of the Indonesian export embargo on rattan and rattan parts,	The country list indicates MFN tariff reductions
Countries which have made Autonomous Unilateral Contributions				
Country		Implementation		Nature of actions
Czechoslovakia	1)			GSP actions (duty-free or reduction)
Indonesia	21.11.88			MFN tariff reductions
Hungary	1)			GSP actions (duty-free or reduction)
Poland	1.1.89			GSP duty-free for seven product groups
Republic of Korea				MFN tariff actions and removal of import quotas
South Africa	1)			MFN tariff actions (duty-free treatment)

<sup>1</sup> Implementation date yet to be notified.

Explanation of tables

3. This document provides tariff and NTM data, as well as information on major suppliers and requesting countries according to product sub-groups. The explanation of tables containing tariff and NTM data, which are common for all product sub-groups are given below.

- For respective product sub-groups, table (a) series (e.g. Table 2(a)) show the tariff situation (MFN and GSP) of eleven developed country markets obtained or obtainable with the implementation of their contributions. Most of their contributions will be implemented by mid-1989; any contributions whose implementation is either staged or delayed will be indicated in notes to these tables.
- For respective product sub-groups table (b) series (e.g. Table 2(b)) cover the eighteen countries/markets which participated in the negotiated package recorded in documents MTN.GNG/17 and Add.1, including eleven developed country markets and seven other countries/markets. These tables show both previous tariff rates and new tariff rates resulting from negotiations in juxtaposition, so that the depth of tariff cuts would be evident. These tables also include indications of progress made in the area of non-tariff measures. See next page for the explanation of symbols used in table (b) series.
- For respective product sub-groups, table (c) series (e.g. Table 2(c))) cover six other countries which have made autonomous unilateral contributions either on an m.f.n. basis (Indonesia<sup>1</sup>, Republic of Korea and South Africa<sup>2</sup>) or under the GSP (Czechoslovakia, Hungary and Poland) and show both previous and new tariff rates (MFN and/or GSP).

4. The tariff and NTM data for certain major trading nations are being compiled on the basis of "additional information" provided under the procedures for negotiations on tropical products adopted on 29 January 1988 (NG6/TI/-series) as well as tariff and NTM data made available in the context of negotiations on tariffs, non-tariff measures and agriculture. These data will be circulated as addenda to this document as soon as they are ready.

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<sup>1</sup>For Indonesia, items covered by its contributions only are included in these tables.

<sup>2</sup>South Africa's contributions will be put into effect, subject to agreement by the country's partners in the Customs Union, i.e. Botswana, Lesotho and Swaziland.

Symbols used in Table (b) series

(A) = base/previous rate of duty (see country notes for further information).

(B) = new rate of duty (final rate in cases of staged implementation)

Figures (e.g. 3.0) denote rates of ad valorem duties (e.g. 3.0%)

S = specific duty or Austrian Schilling

B = bound or binding to be undertaken<sup>1</sup>

U = unbound or binding not undertaken

(Column (A) does not shows "B" or "U" except for items subject to the binding of existing duties).

QR = elimination of QR

"0" in column (A) denotes that the MFN rate has already been bound at zero for the whole item.

"0,U" in column (A) and "0" in column (B) means that the country concerned has undertaken to consider binding at 0 per cent for an unbound duty-free item.<sup>1</sup>

"5.0,U" in column (A) and "5.0" in column (B) means that the country concerned has undertaken to consider binding at the base rate of 5.0 per cent.<sup>1</sup>

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<sup>1</sup>With certain conditions as stated in paragraph 2 of MTN.GNG/17 and in Table 1 (see the column for binding).

## I. Coffee

### A. The Tariff and NTM situation and the results of pre-Montreal negotiations

#### (a) Tariffs

5. An overview of the tariff situation affecting major trade items taking into account the results of pre-Montreal negotiations is given below for the markets covered by Table 2(a). Underlined are the markets having made contributions on the product concerned. "0%B" means either "already bound at 0%" or "binding at 0% undertaken to be considered". See page 5 for the explanation of Tables 2(a), (b) and (c) in this section.

#### Coffee, not roasted (HS 0901.11 and 12)

MFN 0%B USA, CAN, JPN, NOR, SWE, AUS, NZL

GSP 0% AUT

MFN/GSP dutiable EEC, FIN, CHE

#### Coffee, roasted (0901.21 and 22)

MFN 0%B USA, SWD, AUS

GSP 0% CAN, NOR

MFN/GSP dutiable JPN, EEC, AUT, FIN, CHE, NZL

#### Coffee extracts, essences and concentrates including instant coffee (HS ex2101.10)

MFN 0%B USA (MFN 0% not bound on instant coffee), NOR, SWD

GSP 0% JPN (other unsugared extracts), CAN, FIN

MFN/GSP dutiable JPN (instant coffee, sugared extracts), EEC, AUT, CHE, AUS, NZL

6. Unroasted coffee remains dutiable for developing countries in the EEC (MFN 4%), Finland (MFN 3%) and Switzerland (GSP incidence: about 6-7%).

7. Roasted coffee remains dutiable for developing countries in Japan (GSP 10%), EEC (GSP 11.5%), Austria (GSP 6-7.8%), Finland (MFN 7.7%), Switzerland (GSP incidence: about 6%) and New Zealand (GSP 10%). Among coffee extracts, essences and concentrates, instant coffee is the most important item in trade. Instant coffee remains dutiable for developing countries in Japan (MFN 12.3%), EEC (GSP/MFN 9-18%), Austria (GSP 4-5.2%), Switzerland (GSP incidence: about 7%), Australia (GSP incidence: not available) and New Zealand (GSP 13% on 1 July 1992 as a result of staged implementation).

TABLE 2(a)

## Tariffs on Coffee - Eleven Developed Country Markets

Sweden 0% (all items)

H.S. Code No. (CCCN)	Harmonized commodity description		United States	Canada	Japan	EEC	Austria	Finland	Norway	Switzerland	Australia	New Zealand
0901.11 (0901)	Coffee, not roasted: - not decaffeinated	MFN	0% <sup>B</sup>	0% <sup>B</sup>	0% <sup>B</sup>	4%	8% <sup>B</sup>	3%	0% <sup>B</sup>	0.50B	0%	0% <sup>B</sup>
		GSP				-	0%	-		0.44		
0901.12	- decaffeinated	MFN	0% <sup>B</sup>	0% <sup>B</sup>	0% <sup>B</sup>	10%	12% <sup>B</sup>	3%	0% <sup>B</sup>	0.76B	0%	0% <sup>B</sup>
		GSP				8.5%	0%	-		0.55 <sup>B</sup>		
0901.30	Coffee husks and skins	MFN	0% <sup>B</sup>	0% <sup>B</sup>	0% <sup>B</sup>	7%	0% 15% 19.5%	6.3%	0% <sup>B</sup>	0.0005U	0%	0% <sup>B</sup>
		GSP				-	0% 12% 15.6%	-				
0901.21	Coffee, roasted: - not decaffeinated	MFN	0% <sup>B</sup>	4.41€/ kg.B	20% <sup>B</sup>	12%	15% <sup>B</sup> 19.5% <sup>4</sup>	7.7%	NOK 0.45/kg	0.90B	0%	14.5% <sup>11</sup>
		GSP		0%	10%	11.5%	6% 7.8% <sup>4</sup>	-	0%	0.55 <sup>B</sup>		10% <sup>11</sup>
0901.22	- decaffeinated	MFN	0% <sup>B</sup>	4.41€/ kg.B	20% <sup>B</sup>	15%	15% <sup>B</sup> 19.5% <sup>4</sup>	7.7%	NOK 0.45/kg	0.90B	0%	14.5% <sup>11</sup>
		GSP		0%	10%	12.5%	6% 7.8% <sup>4</sup>	-	0%	0.55 <sup>B</sup>		10% <sup>11</sup>
ex2101.10 (2102)	Extracts, essences and concentrates of coffee (including instant coffee)	MFN	0% <sup>P1</sup>	15.43€/ kg.U	12.3% 2/	18% <sup>B</sup>	12% <sup>B</sup> 15.6% <sup>5</sup> S.24.5 <sup>6</sup>	5.6%	0%	2.60B	\$0.66/ kg.B	16% <sup>11</sup>
		GSP		0%	- 2/	9% <sup>3</sup>	4% 5.2% <sup>5</sup> S.9/kg. <sup>6</sup>	0%		1.50 <sup>9</sup>	\$0.66/ kg.B less 5%	13% <sup>11</sup>
ex2101.10 (2102)	Preparations with a basis of these extracts, essences and concentrates or with a basis of coffee	MFN	10% <sup>B</sup>	15.43€/ kg.U	17.5% 30% 35% 2/	18% <sup>B</sup>	S.24.5/ kg.U (16.8%) 2/	9% <sup>B</sup>	15% <sup>B</sup>	2.60B 1.387U <sup>10</sup>	As above	16% <sup>11</sup>
		GSP	0%	0%	0% 15% - 2/	-	S9/kg 2/	0%	0%	1.50 <sup>9</sup> No GSP <sup>10</sup>	As above	13% <sup>11</sup>

Footnotes to Table 2(a) (underlined rates are contributions in pre-Montreal negotiations)

<sup>1</sup>USA - Duty-free treatment has not been bound for soluble or instant coffee, containing no mixture.

<sup>2</sup>JPN - (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 12.3%  
(b) other - 17.5%, 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%  
(2) Other - 17.5%.

<sup>3</sup>EEC - Within a Community tariff quota of 19,200 tonnes for soluble coffee (HS 2101.1011) in 1988. Different rates apply to GSP imports into Portugal and Spain. There is no quota limitation for GSP imports of essences and concentrates of coffee.

<sup>4</sup>Austria - In immediate packings of a content of 5 kg. or less.

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

<sup>6</sup>Liquid coffee extracts; essences and concentrates of coffee.

<sup>7</sup>Preparations with a basis of coffee 31%, minimum S3/kg. U, no GSP.

<sup>8</sup>Switzerland - These GSP rates are not applicable to Brazil.

<sup>9</sup>GSP rate for Brazil Sw F 1.70/kg.

<sup>10</sup>Preparations with a basis of coffee.

<sup>11</sup>New Zealand - Implementation staged between 1 January 1988 and 1 July 1992.

Table 2(b)

## Results of Pre-Montreal Negotiations on Coffee - 18 Markets

270 to be implemented on 1 April 1990

Instant coffee

<sup>1</sup>ESP rate for Brazil-Swif t 1.70/kg  
<sup>2</sup>ESP not applicable to Brazil

Table 2(c)

Tariffs, NTMs and Contributions on Coffee - Six Countries

C = contributions (see Table 1 for implementation dates)

H.S.	Product	Czechoslovakia (HS)			Hungary (CCCN)			Poland (HS)			Rep. of Korea (HS)			South Africa (HS)		
		MFN	GSP	NTM	MFN	GSP	NTM	MFN	GSP	NTM	MFN	NTM	MFN	NTM	MFN	NTM
		89	88	C	88	88	C	89	88	C	88	89C	93C	88	C	
0901	Coffee:															
0901.11	not roasted, not decaffeinated	7.3%	1.8%	0%	30%	10%	-	10%	0%		10%			0%		
0901.12	not roasted, decaffeinated	7.3%	1.8%	0%	30%	10%	-	15%	0%		10%			0%		
0901.21	roasted, not decaffeinated	9.3%	2.3%	1.4%	50%	-	-	15%	0%		40%			6d/kg		
0901.22	roasted, decaffeinated	9.3%	2.3%	1.4%	50%	-	-	20%	0%		40%			6d/kg		
0901.30	husks, skins	7.3%	1.8%	0%	30%	-	-	15%	0%		10%			20%		
2101.10	coffee extracts, etc.	3.8%	1%	0%	55%	25%	-	20%	10%	0%	40%			20%		

Indonesia

0901.11.100	coffee, not roasted, Arabica 0TB	Previous rate	New rate C
.900	coffee, not roasted, other	30%	0%
		30%	0%

(b) Non-tariff measures<sup>1</sup>

8. Japan eliminated its 5 per cent commodity tax on coffee and coffee products on 1 April 1989 and has undertaken to terminate on 1 April 1990 import quota on "ex 2101.10 preparations with a basis of coffee (50% or more by weight of sugar, excluding those mainly consisting of natural milk constituents)". When the above-mentioned action is implemented, none of the markets covered by Table 2(a) will maintain quantitative restrictions on coffee with the exception that the United States applies bilateral quotas on certain coffee preparations containing sugar (source: NTM/W/6/Rev.5).

9. Table 3 shows selective internal taxes on coffee maintained by Belgium/Luxembourg, Denmark, F.R. Germany and Italy. It may be noted that the EEC proposed the gradual reduction or elimination of consumption taxes on coffee, cocoa and tea affecting trade in these products (cf. MTN.GNG/NG6/W/13). These taxes apply primarily on imports (from whatever sources including the ACP countries).

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<sup>1</sup>See MTN.GNG/NG6/W/2/Rev.1, Section II for information on the elimination of quantitative restrictions by New Zealand, on the GATT history regarding selective internal taxes and on notified miscellaneous non-tariff measures.

Table 3

Selective Internal Taxes  
(rates and ad valorem incidences)

Note: Ad valorem incidence 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 was 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.
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%)
Roasted: regular decaf.	10 (6.3%) 10 (4.2%)	5.22 <sup>2</sup> (14.5%) <sup>3</sup> 5.22 (9.9%)	4.30 (27.0%) <sup>3</sup> 4.55 (22.9%)	625 (9.8%) 656.25 (5.7%)
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.)
<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%) <sup>4</sup> (71.8%)	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.
Beans		18.75 <sup>6</sup> (88.4%)	0.07 (0.3%)	180 <sup>7</sup> (3.9%)
Paste	9.40 <sup>5</sup> (32.2%)	12.50 <sup>6</sup> (64.8%) <sup>3</sup>	0.085 (0.4%)	225 (7.0%)
Butter	9.40 <sup>5</sup> (20.7%)	12.50 <sup>6</sup> (27.8%)	0.085 (0.2%)	280 (3.0%)
Unsweetened powder		12.50 <sup>6</sup> (152.4%)	0.085 (0.6%)	170 <sup>8</sup> 225 (5-6%)
<u>Bananas, fresh</u>				525 (68%) <sup>1</sup>

<sup>1</sup> Incidence of imports from all sources in 1986.

<sup>2</sup> Reduced from DKr 5.40 per kg on 1 April 1986.

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

<sup>4</sup> Incidence based on the average London price of tea (source: IMF).

<sup>5</sup> The tax rate was NOK 7/kg on 1 April 1981 (cf. COM.TD/W/329/Rev.1). According to the de Norway, it was changed as follows in recent years: 1 April 1985 NOK 8.50/kg, 1 April 1986 NOK 1 April 1987 NOK 9.40/kg.

<sup>6</sup> 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/kg.

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

<sup>8</sup> Cocoa powder containing less than 1 per cent of cocoa butter.

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

10. The name of the market is followed by major suppliers thereto indicated in parenthesis. Markets having granted or having undertaken to grant bound duty-free treatment are not included in this section. The list of country name abbreviations is available at the end of this document.

(a) Coffee, not roasted

EEC (BRA, COL, CIV, UGA), AUT (BRA, COL, SLV), FIN (COL, BRA), CHE (BRA, COL, GTM, CRI)

(b) Coffee, roasted

CAN (USA, MEX), JPN (EEC, USA, BRZ), EEC (MDG, CMR, CHE, SWE), AUT (CMR), FIN (EEC), NOR (EEC, SWE), CHE (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), CHE (EEC, COL, BRA), AUS (EEC, BRA), NZL (POL, EEC, AUS)

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

n.s. = not specified CA = Central American countries

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 (AUS, EEC, CSK), IND (EEC, JPN, AUT, FIN, CHE, AUS), MEX (n.s.), COL (EEC, JPN, NOR, FIN, AUT, CHE, AUS, NZL), TZA (JPN), NGA (AUS, AUT, FIN, CHE, EEC, JPN), CUB (n.s.), ZAR (AUS, FIN, JPN, CHE), GHA (AUS, AUT, CHE), CA-HND (SWE), CA-NIC (AUT), CA-GTM, HND (CAN), CA-GTM, NIC, SLV (CHE), CA-GTM, HND, NIC (NOR), CA-HND, GTM, SLV, NIC (EEC, JPN, FIN)
0901.12	- decaffeinated	CIV (FIN, CHE), BUR (CSK), MEX (n.s.), TZA (CHE), NGA (AUS, AUT, FIN, CHE, EEC, JPN), CUB (n.s.), ZAR (FIN, JPN, CHE), GHA (AUS, AUT)

Coffee, roasted:

0901.21	- not decaffeinated	CIV (AUT, FIN, JPN, NZL, CHE), BUR (CSK), MEX (n.s.), ASEAN (CAN, JPN, EEC, AUT, FIN, NOR, CHE, AUS), NGA (AUS, AUT, FIN, CHE, EEC, JPN), CUB (n.s.), GHA (AUS, AUT, JPN, CAN, NZL, NOR, CHE)
0901.22	- decaffeinated	CIV (AUT, FIN, JPN, NZL, CHE), BUR (CSK), MEX (n.s.), ASEAN (CAN, JPN, EEC, AUT, FIN, NOR, CHE, AUS), NGA (AUS, AUT, FIN, CHE, EEC, JPN), CUB (n.s.), GHA (AUS, AUT, JPN, CAN, NZL, NOR, CHE)
0901.30	Husks and skins	CIV (FIN, CHE), BUR (CSK), ZAR (FIN, CHE)
0901.40	Coffee substitutes	MEX (n.s.)
2101.10	Extracts, essences and concentrates; coffee preparations	AUS (n.s.), CIV (AUS, AUT, JPN, NZL, USA), ASEAN (USA), BRA (n.s.), IND (AUS, AUT, CAN, EEC, FIN, JPN, NZL, NOR, CHE, USA), MEX (n.s.), COL (USA, JPN, CAN, NOR, FIN, AUT, CHE, AUS, NZL), TZA (CHE), CA-NIC (AUT, FIN, NOR, NZL, CHE), CA-SLV (JPN, CAN), CA-NIC, SLV (EEC, USA)

II. TeaA. The Tariff and NTM situation and the results of pre-Montreal negotiations(a) Tariffs

11. An overview of the tariff situation, taking into account the results of pre-Montreal negotiations is given below for the markets covered by Table 4(a). Underlined are the markets having made contributions on the product concerned. "0%B" means "already bound at 0%" or "binding at 0% undertaken to be considered". See page 5 for the explanation of Tables 4(a), (b) and (c) in this section.

In bulk (0902.40)

MFN 0% MFN/GSP dutiable	USA, <u>CAN</u> , EEC, AUT, FIN, NOR, SWE, CHE, AUS, NZL <u>JPN</u>
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In packings of a content not exceeding 3 kg. (0902.30)

MFN 0% GSP 0% MFN/GSP dutiable	USA, <u>CAN</u> , <u>EEC</u> , FIN, NOR, SWE, CHE, <u>AUS</u> , NZL <u>AUT</u> JPN
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Tea extracts and essences including instant tea (ex 2101.20)

MFN 0% GSP 0% MFN/GSP dutiable	USA, <u>CAN</u> , FIN, NOR, SWE, <u>AUS</u> , NZL <u>EEC</u> , AUT, <u>CHE</u> JPN
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Tea preparations (ex 2101.20)

MFN 0% GSP 0% MFN/GSP dutiable	<u>CAN</u> , FIN, SWE, <u>AUS</u> , <u>NZL</u> (part) USA, <u>EEC</u> , AUT (part), NOR, <u>CHE</u> (part) JPN; AUT and CHE (preparations with a basis of tea); <u>NZL</u> (preparations of a mixture of tea, milk powder and sugar)
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12. Black tea both in bulk and in packages as well as instant tea remain dutiable in Japan. As a result of pre-Montreal negotiations, Japan has undertaken to bind its MFN duty on bulk tea at the level of its reduced applied rate of 5 per cent. In Japan imports of packed black tea and instant tea from developing countries are subject to the GSP rates of 14 per cent and 8 per cent, respectively.

Table 4(a)  
Tariffs on Tea - Eleven Developed Country Markets

Finland and Sweden 0%B (all items)

H.S. Code No. (CCCN)	Harmonized Commodity Description	United States	Canada	Japan	EEC	Austria	Norway	Switz- erland	Aust- ralia	New Zealand
0902.40 (0902)	Black tea (fermented) and partly fermented tea in immediate packings of a content exceeding 3 kg.	MFN 0%B GSP	0%	5% 1/ 2.5% Black tea	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%
0902.30 (0902)	Black tea (fermented) and other partly fermented tea in immediate packings of a content not exceeding 3 kg.	MFN 0%B GSP	0%	20%B 14% Black tea	0% 0%	6% 0%	0% 0%	0% 0%	0% 0%	0% 0%
2101.20 (2102)	Extracts, essences and concentrates of tea.	MFN 0%B GSP	0%	2/ 2/	6% 0%	24%B 0%	0% 0%	Sw F 2.70/ Kg.B 0%	0% 0%	0% 0%
	Preparations with a basis of these extracts, essences or concentrates or with a basis of tea.	MFN 10%B GSP 0%	0%	2/ 2/	6% 0%	24%B 0%	15% 0%	Sw F 2.70/ Kg.B 0%	0% 0%	0%U 16% 13% <sup>5</sup>

<sup>1</sup>Waste, unfit for beverage 0%B; other than black tea 20%B. <sup>5%</sup> binding offered for the rest.

<sup>2</sup>(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

<sup>3</sup>Preparations with a basis of tea 32% minimum \$3/kg U, no GSP

<sup>4</sup>Preparations with a basis of tea - MFN SwF 0.44/kg plus variable element. GSP Sw F 0.26/kg. + variable element, LLDC variable element only.

<sup>5</sup>Preparations consisting of a mixture of tea, milk powder and sugar. Implementation staged between 1 January 1988 and 1 July 1992.

Table 4(b)

Results of Pre-Montreal Negotiations on Tea - 18 Markets

HS No.	Australia		Austria		Brazil		Canada		Central America		Colombia		EEC		Finland	
	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)
Tea																
0902.40	0		MFN	MFN	ESP	ESP	LLDC	LLDC	13.23 c/kg	0			0		0	
0902.30	0		10.0	6.0					13.23 c/kg	0			5.0	0	0	
2101.20	2.0	0							13.23 c/kg	0	60	60	12.0	4.0	0	
										70	60					
HS No.	Japan		Malaysia		Mexico		New Zealand		Norway		Sweden		Switzerland		Thailand	
	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	Philippines	United States
Tea																
0902.40	ex 35.0	ex 5.0					0	0			SwF/kg					
0902.30							0	0	0	0	0		0			
2101.20		ex 0.0					ex 30.0	ex 16.0			HFN	ESP				
									0		0.442	0.262				
											LLDC	0.2				

1. To be implemented on 1 April 1990.

2. 2101.20 preparations with a basis of tea is also subject to additional variable element.

Table 4(c)

Tariffs, NTMs and Contributions on Tea - Six Countries

C = contributions (see Table 1 for implementation dates)

H.S.	Product	Czechoslovakia (HS)				Hungary (CCCN)				Poland (HS)				Rep. of Korea (HS)				South Africa(HS)	
		MFN		GSP	NTM	MFN		GSP	NTM	MFN		GSP	NTM	MFN		NTM	MFN	NTM	
		89	88	C	88	88	C	89	88	C	88	89C	93C	88	88	C	88	C	
0902.40	Black tea in packings exceeding 3 kgs.	8.3%	2.1%	1.3%	40%	10%	-	5%	0%	40%	To be completed	NAL exGQ	0% 1.8d/kg	-	NAL				
0902.30	Black tea in packings not exceeding 3 kgs.	8.3%	2.1%	1.3%	40%	10%	-	15%	0%	40%	NAL exGQ	1.8d/kg	-	NAL					
2101.20	Tea extracts, etc.	3.8%	1%	0%	60%	-	8%	25%	10%	0%	40%		20%, 25%	-	-				

Indonesia: -

(b) Non-tariff measures<sup>1</sup>

13. Japan has undertaken to terminate on 1 April 1990 import quota on "ex 2101.20 preparations with a basis of tea (50% or more by weight of sugar, excluding those mainly consisting of natural milk constituents)". With the implementation of the above-mentioned action, none of the markets covered by Table 4(a) will maintain quantitative restrictions on black tea.

14. Table 3 on page 13 shows selective internal taxes on tea maintained by Denmark, F.R. Germany and France. It may be noted that the EEC proposed the gradual reduction or elimination of consumption taxes on coffee, cocoa and tea affecting trade in these products (cf. MTN.GNG/NG6/W/13). These taxes apply primarily on imports (from whatever sources including the ACP countries).

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<sup>1</sup>See MTN.GNG/NG6/W/2/Rev.1, Section II for information on the elimination of quantitative restrictions by New Zealand, on the GATT history on selective internal taxes and on notified miscellaneous non-tariff measures.

**B. Major suppliers**

15. The name of the market is followed by major suppliers thereto indicated in parenthesis. Markets having granted or having undertaken to grant bound duty-free treatment are not included in this section.

(a) In bulk

JPN (LKA, SGP, IND, EEC)

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

JPN (EEC, USA, IND, LKA), AUT (EEC, LKA)

(c) Tea extracts or essences; tea preparations

USA (n.a.), JPN (LKA, USA IND), EEC (LKA, IND, USA), AUT (IND, USA), NOR (EEC, SWE), CHE (USA, AUT, 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), IND (CAN, JPN, EEC  
NGA (CAN, JPN, AUT, NZL), BGD (NZL, NOR)

0902.30 - in packings not exceeding 3 kgs. ASEAN (JPN, USA), LKA (CAN, EEC, JPN),  
IND (CAN, JPN, EEC, AUT, NZL), NGA (CAN, JPN, AUT, NZL), BGD (CAN, NZL, NOR)

2101.20 Extracts, essences and concentrates;  
preparations AUS (n.s.), LKA (CAN, EEC, JPN), IND  
(AUS, AUT, CAN, EEC, JPN, NZL, CHE)

### III. Cocoa

A. The Tariff and NTM situation and the results of pre-Montreal negotiations

(a) Tariffs

16. An overview of the tariff situation taking into account the results of pre-Montreal negotiations is given below for the markets covered by Table 5(a). Underlined are the markets having made the contributions on the product concerned. "0%B" means "already bound at 0%" or "binding at 0% undertaken to be considered". See page 5 for the explanation of Tables 5(a), (b) and (c) in this section.

Cocoa beans (1801.00)

MFN 0% <u>B</u>	USA, CAN, JPN, FIN (raw beans), NOR, SWE, CHE, <u>AUS</u> , NZL
GSP 0%	<u>AUT</u> , <u>FIN</u> (roasted)
MFN/GSP dutiable	EEC

Cocoa paste (1803.10 and 20)

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

Cocoa butter (1804.00)

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

Unsweetened cocoa powder (1805.00)

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

17. Cocoa beans and cocoa butter remain dutiable for developing countries in the EEC at MFN 3 per cent and GSP 8 per cent, respectively.

18. Cocoa paste remains dutiable for developing countries in the EEC (GSP 11%), Japan (GSP 3.5% - 7%), and New Zealand (GSP 12% on 1 July 1992). Unsweetened cocoa powder remains dutiable in Canada (GSP 5%), Japan (GSP 10.5%), EEC (GSP 9%), Austria (GSP 7%), Switzerland (GSP incidence: about 2%) and New Zealand (GSP 12% on 1 July 1992).

Table 5(a)  
Tariffs on Cocoa - Eleven Developed Country Markets

H.S. Code No. (CCCN)	Harmonized Commodity Description	United States	Canada	Japan	EEC	Austria	Finland	Norway	Sweden	Switz- erland	Aust- ralia	New Zealand
1801. 00 (1801)	Cocoa beans, whole or broken, raw or roasted	MFN	0XB	0XB	0XB	3XB	raw 3% other 3.6%	raw 0XB other 3.7%	0XB	0XB	0XB	0% 0XB
		GSP			-	0%	0%					
1802. 00 (1802)	Cocoa shells, husks, skins and other cocoa waste	MFN	0XB	0XB	0XB	0%	SI.25/ kg.U	0XB	0XB	Sw F 0.009/ kg	0%	0XB
		GSP				0%				0%		
1803. 10 (1803)	Cocoa paste, whether or not defatted: - not defatted	MFN	0XB	0XB	10XB	12%	15XB	3.0%	0XB	0XB	Sw F 0.40/ kg.B	0XB 15% <sup>2</sup>
		GSP			3.5%	11%	0%	0%			0%	12% <sup>2</sup>
1803. 20 (1803)	- wholly or partly defatted	MFN	0.62€/kg	0XB	20%U	12%	15XB	3.0%	0XB	0XB	Sw F 0.40/ kg.B	0XB 15% <sup>2</sup>
		GSP	0%		7%	11%	0%	0%			0%	12% <sup>2</sup>
1804. 00 (1804)	Cocoa butter, fat and oil	MFN	0XB	0XB	0%	9%	5XB	1.8%	0XB	SEK 0.1/ kg.B	Sw F 0.025/ kg.B	0XB 0XB
		GSP				8% <sup>1</sup>	0%	0%		0%	0%	
1805. 00 (1805)	Cocoa powder not containing added sugar or other sweetening matter	MFN	0.62€/kg	10XB	21.5XB	12%	27XB	6%	NOK 0.33/ kg	SEK 0.1/ kg.B	Sw F 0.28/ kg.B	0XB 15% <sup>2</sup>
		GSP	0%	5%	10.5%	9%	7%	0%	0%	0%	Sw F 0.07/ kg	12% <sup>2</sup>

<sup>1</sup> EEC quota limitation on GSP application was removed in 1987.

<sup>2</sup> Implementation staged between 1 January 1988 and 1.7.1992.

Table 5(b)

## Results of Pre-Montreal Negotiations on Cocoa - 18 Markets

19. With respect to the cocoa-related products listed below, Malaysia reduced its MFN duties from "40% or \$5.00 per kg. whichever is higher" to "30% or \$3.00 per kg. whichever is higher".

Heading No.	Product description
1806	Chocolate and other food preparations containing cocoa:
1806.20.000	Other preparations in blocks or slabs wighting more than 2 kg. or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg.
	Other, in blocks, slabs or bars:
1806.31	- Filled:
1806.31.100	-- chocolate
1806.31.900	-- other
1806.32	- Not filled:
1806.32.100	-- chocolate
1806.32.900	-- other
1806.90.000	Other
1901.10.300	Of goods of heading Nos. 04.01 to 04.04 containing cocoa powder by weight of less than 10%
1901.90.940	Of goods of heading Nos. 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%
1904.10	Prepared foods obtained by the swelling or roasting of cereal products:
1904.10.110	- of oats: -- containing less than 8% by weight of cocoa powder or coated with chocolate
1904.10.910	- other: -- containing less than 8% by weight of cocoa powder or coated with chocolate
1904.90	Other, i.e. cereals, other than maize, in grain form, pre-cooked or otherwise prepared:
1904.90.100	- containing less than 8% by weight of cocoa powder or coated with chocolate

Tariffs, NTMs and Contributions on Cocoa - Six Countries

C = contributions (see Table 1 for implementation dates)

Table 5(c)

H.S.	Product	Czechoslovakia (HS)				Hungary (CCCN)				Poland (HS)				Rep. of Korea (HS)				South Africa (HS)	
		MFN	GSP	NTM	MFN	GSP	NTM	MFN	GSP	NTM	MFN	NTM	MFN	NTM	MFN	NTM	MFN	C	
		89	88	C	88	88	C	89	88	C	88	89C	93C	88	88	88	88		
1801.00	Cocoa beans	1.5%	0.4%	0%	5%	0%		10%, 5%	0%		10%, 20%	To be completed		0%, 1.75£/kg	-				
1802.00	Cocoa waste	10%	2.5%	1.5%	20%	-	4%	5%	0%		20%			1.75£/kg	-				
1803.10	Cocoa paste, not defatted	10%	2.5%	1.5%	15%	0%		15%	5%	0%	20%			3.6£/kg	-				
1803.20	Cocoa paste, defatted	10%	2.5%	1.5%	15%	0%		10%	5%	0%	20%			3.6£/kg	-				
1804.00	Cocoa butter	1.5%	0.4%	0%	15%	0%		15%	5%	0%	20%			0%					
1805.00	Cocoa powder, unsugared	10%	2.5%	1.5%	30%	0%, 5%	-	30%	5%, 10%	0%	20%			0%					

Indonesia: -

(b) Non-tariff measures<sup>1</sup>

20. As of 1989 none of the markets covered by Table 5(a) maintain quantitative restrictions on cocoa.

21. Japan eliminated its 5 per cent commodity tax on cocoa powder on 1 April 1989. Table 3 on page 13 shows selective internal taxes on cocoa maintained by Denmark, France, Italy and Norway. It may be noted that the EEC proposed the gradual reduction or elimination of consumption taxes on coffee, cocoa and tea affecting trade in these products (cf. MTN.GNG/NG6/W/13). These taxes apply primarily on imports (from whatever sources including the ACP countries).

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<sup>1</sup>See MTN.GNG/NG6/W/2/Rev.1, Section II for information on the elimination of quantitative restrictions by New Zealand, on the GATT history on selective internal taxes and on notified miscellaneous non-tariff measures.

B. Major suppliers

22. The name of the market is followed by major suppliers thereto indicated in parenthesis. Markets having granted or having undertaken to grant bound duty-free treatment are not included in this section.

Cocoa beans

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

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)

Cocoa butter

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

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 CA = Central American countries

1801.00	Cocoa beans	CIV (AUS), ASEAN (EEC), BRA (n.s.), PER (EEC), COL (EEC, JPN, CHE), NGA (AUS), ZAR (AUS), GHA (AUS, AUT), CA-NIC (AUS, AUT), CA-GTM, NIC (EEC)
1802.00	Cocoa shells, husks, skins	CIV (AUT), BRA (n.s.), PER (EEC), NGA (AUS, AUT, CHE), GHA (AUS, AUT, CHE)
1803.10	Cocoa paste - not defatted	CIV (JPN, NZL, NOR), ASEAN (EEC, JPN, AUT, FIN, CHE), BRA (n.s.), PER (AUS, EEC, CHE), MEX (n.s.), COL (JPN), NGA (JPN, NZL, NOR), GHA (JPN, NZL, NOR, CHE)
1803.20	- wholly or partly defatted	CIV (JPN, NZL, NOR), ASEAN (EEC, JPN, USA, AUT, FIN), BRA (n.s.), PER (EEC), MEX (n.s.), NGA (JPN, NZL, NOR), GHA (AUT, JPN, NZL, NOR, USA)
1804.00	Cocoa butter, fat	CIV (AUS, NOR), ASEAN (EEC, JPN, AUT, FIN, SWE, CHE), BRA (n.s.), PER (AUS, EEC), MEX (n.s.), COL (EEC), NGA (JPN, NOR), CUB (n.s.), GHA (AUT, JPN, NOR, CHE)
1805.00	Cocoa powder not containing added sugar	CIV (AUT, CAN, JPN, NZL, SWE, CHE), ASEAN (EEC, JPN, USA), BRA (n.s.), PER (EEC), MEX (n.s.), COL (USA), NGA (AUT, CAN, JPN, NZL, CHE), GHA (AUT, CAN, JPN, NZL, NOR, CHE, USA)

LIST OF COUNTRY NAMES AND ABBREVIATIONS:

AFG	AFGHANISTAN	GIN	GUINEA	OMO	OTHER MFN ORIGIN
AGL	ANGUILLA	GLP	GAUDELOUPE	OHT	OTHER MFN TREATMENT
AGO	ANGOLA	GMB	GAMBIA	OOR	OTHER ORIGIN
ALB	ALBANIA	GMO	GSP MFN ORIGIN	OPT	OTHER PREF TREATMENT
AND	ANDORRA	GMT	GSP MFN TREATMENT	PAF	PORTUGUESE AFRICA
ANN	ANTILLES NES	CNB	GUINEA-BISSAU	PAK	PAKISTAN
ANT	NETHERLANDS ANTILLES	GNQ	EQUATORIAL GUINEA	PAN	PANAMA
ARE	UNITED ARAB EMIRATES	COO	GSP OTHER ORIGIN	PAS	PORTUGUESE ASIA
ARG	ARGENTINA	CPT	GSP PREF TREATMENT	PCI	PACIFIC TRUST TERR.
ARS	ARABIAN STATES,NES	GRC	GREECE	PCN	PITCAIRN ISLAND
ARU	ARUBA	GRD	GRENADE	PCZ	PANAMA CANAL ZONE
ASH	AMERICAN SAMOA	GRL	GREENLAND	PER	PERU
ATB	BRITISH ANTARC.REC	GTM	GUATEMALA	PHL	PHILIPPINES
ATF	FRENCH ANTARC. TERR.	GUF	FRENCH GUIANA	PNG	PAPUA NEW GUINEA
ATG	ANTIGUA AND BARBUDA	GUM	GUAM	POL	POLAND
ATN	DROWNING MAUD LAND	GUY	GUYANA	PRI	PUERTO RICO
AUS	AUSTRALIA	HKG	HONG KONG	PRI	KOREA, DEM. REPUBLIC
AUSP	AUSTRALIA	HMD	HEARD & MCDONALD ISL	PRT	PORTUGAL
AUT	AUSTRIA	HND	HONDURAS	PRY	PARAGUAY
AZO	AZORES	HTI	HAITI	PTW	TAIWAN
BDI	BURUNDI	HUN	HUNGARY	PWA	PORT.WEST AFRICA,NES
BEN	BENIN	IDN	INDONESIA	PYF	FRENCH POLYNESIA
BGD	BANGLADESH	IND	INDIA	QAT	QATAR
BGR	BULGARIA	IOT	BR. INDIAN OCEAN TERR	REU	REUNION
BHR	BAHRAIN	IRL	IRELAND	RNC	REUNION & COMORO
BHS	BAHAMAS	IRN	IRAN	ROM	ROMANIA
BKF	BURKINA FASO	IRQ	IRAQ	RWA	RWANDA
BLX	BELGIUM-LUXEMBOURG	ISL	ICELAND	SAS	SOUTH & S-E ASIA,NES
BLZ	BELIZE	ISR	ISRAEL	SAU	SAUDI ARABIA
BMU	BERMUDA	ITA	ITALY	SCN	ST.CHRISTOPHER-NEVIS
BOL	BOLIVIA	JAM	JAMAICA	SDN	SUDAN
BRA	BRAZIL	JOR	JORDAN	SEN	SENEGAL
BRB	BARBADOS	JPN	JAPAN	SGP	SINGAPORE
BRN	BRUNEI DARUSSALAM	JTH	JOHNSTON ISLAND	SHN	ST HELENA & DEPEND.
BTH	BHUTAN	KBT	KIRIBATI	SLB	SOLOMON ISLANDS
BUR	BURNA	KEN	KENYA	SLE	SIERRA LEONE
BVT	BOUVET ISLAND	KHM	KAMPUCHEA, DEM.	SLV	EL SALVADOR
BWA	BOTSWANA	KNA	ST.KITTS-NEVIS-ANGLA	SOM	SOMALIA
CAF	CENTRAL AFRICAN REP.	KOR	KOREA, REPUBLIC OF	SPA	SPANISH AFRICA
CAN	CANADA	KWT	KUWAIT	SPM	ST PIERRE & MIQUELON
CANP	CANADA	LAO	LAO PEOPLE'S DEM REP	STP	SAO TOME & PRINCIPÉ
CCK	COCOS (KEELING) ISL.	LBN	LEBANON	SUN	U.S.S.R.
CHE	SWITZERLAND	LBR	LIBERIA	SUR	SURINAME
CHL	CHILE	LBY	LIBYAN ARAB JAMAHIR.	SWE	SWEDEN
CHN	CHINA	LCA	SAINT LUCIA	SHZ	SHAZILAND
CIV	COTE D'IVOIRE	LIE	LIECHTENSTEIN	SYC	SEYCHELLES
CLA	COMMON.LATIN AMER.	LKA	SRI LANKA	SYR	SYRIAN ARAB REPUBLIC
CML	CEUTA AND MELILLA	LSO	LESOTHO	TCA	TURKS & CAICOS IS.
CNR	CAMEROON	LWW	LEEWARD & WINDWARD	TCD	CHAD
CNT	COMMON.ANTILLES,NES	MAC	MACAO (MACAU)	TGO	TOGO
CRY	CANARY ISLANDS	MAR	MOROCCO	THA	THAILAND
COA	COMMON. AFRICA,-NES	MDC	MADAGASCAR	TKL	TOKELAU
COC	COMMON.OCEANIA,NES	MDV	MALDIVES	TMP	EAST TIMOR
COG	CONGO, REPUBLIC	MEX	MEXICO	TON	TONGA
COK	COOK ISLANDS	MFD	MFN DDC	TOT	TOTAL
COL	COLOMBIA	MFE	MFN ETA	TTO	TRINIDAD & TOBAGO
COM	COMOROS	MFL	MFN DDC	TUN	TUNISIA
CPV	CAPE VERDE	MFN	MFN ORIGIN	TUR	TURKEY
CRI	COSTA RICA	MID	MIDWAY ISLANDS	TUV	TUVALU
CSK	CZECHOSLOVAKIA	MLI	MALI	TZA	TAZANIA
CTE	CANTON & Enderbury	MLT	MALTA	UGA	UGANDA
CUB	CUBA	MNG	MONGOLIA	UNS	UNSPECIFIED
CUR	CURACAO	MOZ	MOZAMBIQUE	UNT	U.S. ANTILLES, NES
CXR	CHRISTMAS ISLAND	MRT	MURITANIA	URY	URUGUAY
CYM	CAYMAN ISLANDS	MSR	MONTserrat	USA	UNITED STATES
CYP	CYPRUS	MTQ	MARTINIQUE	USO	U.S. OCEANIA, NES
DDR	GERMAN DEMOCR. REP.	MUS	MAURITIUS	VAT	VATICAN CITY STATE
DEU	GERMANY, FEDERAL REP	MWI	MALAWI	VCT	ST VINCENT GRENADINE
DJI	DJIBOUTI	MW1P	MALAWI	VEN	VENEZUELA
DMA	DOMINICA	MYS	MALAYSIA	VGB	BRITISH VIRGIN IS.
DNK	DENMARK	MYT	MAYOTTE	VIR	U.S. VIRGIN IS.
DOM	DOMINICAN REPUBLIC	KAM	NAMIBIA(S.W.AFRICA)	VNM	VIET NAM
DZA	ALGERIA	NCL	NEW CALEDONIA	VNM	VIET NAM
ECU	ECUADOR	NER	NICER	VUT	VANUATU
EEC	E.E.C.	NFK	NORFOLK ISLAND	WAK	WAKE ISLAND
EFT	EFTA	NGA	NIGERIA	WLF	WALLIS & FUTUNA IS.
EGY	EGYPT (U.A.R.)	NIC	NICARAGUA	WSM	SAMOA
ESH	WESTERN SAHARA	NIU	NIUE	YEM	YEMEN
ESP	SPAIN	NLD	NETHERLANDS	YMD	YEMEN, DEMOCRATIC
ETH	ETHIOPIA	NMR	NORTHERN MARINA IS.	YUG	YUGOSLAVIA
FAF	FRENCH AFRICA NES	NOR	NORWAY	ZAF	SOUTH AFRICA
FIN	FINLAND	NPL	NEPAL	ZAFP	SOUTH AFRICA
FJI	FIJI	NRU	NAURU	ZAR	ZAIRE
FLK	FALKLAND IS. & DEP.	NTZ	NEUTRAL ZONE	ZMB	ZAMBIA
FNT	FRENCH ANTILLES	NZL	NEW ZEALAND	ZWE	ZIMBABWE
FOC	FRENCH OCEANIA, NES	NZLP	NEW ZEALAND		
FRA	FRANCE	NZT	H.Z. TERRITORIES NES		
FRO	FAEROE ISLANDS	OAA	ARCTIC+ANTARCTIC,NES		
GAB	GABON	OAF	OTHER AFRICA,NES		
GBR	UNITED KINGDOM	OAH	OTHER ASIA N.E.S.		
CEL	GILBERT & ELICE IS.	OAT	AUSTRALIAN TERR.NES		
CHA	GHANA	OCE	OTHER OCEANIA NES		
GIB	GIBRALTAR	OMN	OMAN		