

**MULTILATERAL TRADE
NEGOTIATIONS
THE URUGUAY ROUND**

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

TROPICAL PRODUCTS: GUIDE FOR MULTILATERAL CONSULTATIONS

Certain Oilseeds and Vegetable Oils

Note by the Secretariat

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References:

Background material for negotiations for
this product group

MTN.GNG/NG6/W/11 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 such as implementation dates, binding and the nature of contributions. With regard to the results of pre-Montreal negotiations on tropical products, 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 I
EUWTPP: AGREE
(as of 12 May 1985)

Country/Market	Column (A) base/previous rate of duty	Implementation Dates	Binding (see also general notes regarding specific negotiating results on page 2)	Nature of contributions and other referents
Australia	Base rate as at 20.9.86	i) Designated items (mostly products in Chapters 21-94) - staged between 1.7.88 and 1.7.92 iii) Undesignated items - 1.7.88	Australia is prepared to negotiate the binding of all tropical product tariffs	The country list indicates MTR tariff reductions, which will automatically reduce GSP rates; Australia maintains a GSP margin of five percentage points on MTR rates on all tropical products where applicable (i.e. wherever there remains scope for such preferential margins).
Austria	1980 rate	1.7.89	MTR 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 (MTR, GSP and LDC), GSP actions are subject to the same conditions as for MTR bindings. Some new MTR rates and improvements of GSP offers have been notified later.
Brazil	1980 rate	Implemented on 1.1.88		The country list is presented according to CCCN-based Brazilian tariff classification with indications of MTR 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 MTR 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 CCCN-based tariff classifications with indications of corresponding HS heading numbers and MTR tariff actions.
Colombia		29.11.88	Ceiling binding offered for two items	MTR tariff action (reduction of 2 items)
EEC		ii) MTR tariff actions - 1.7.89 iii) GSP tariff actions - 1.1.89 iv) PT elimination - 1.7.89		The country list indicates tariff actions (mostly MTR, GSP for two items) and the elimination of quantitative restrictions applied by member States on tropical products.
Finland	1980 rate	1.7.89		The country list indicates tariff actions (mostly MTR, GSP for two items)
Japan	Rate of duty as at 1.1.88	i) Tariff actions - 1.4.89 except for one item (2000.200 - 1.4.90) ii) Termination of import quotas 1.10.88, 1.4.90 or 1.4.92	Most MTR 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 MTR and GSP; LDC for banana) and the termination of import quotas. Annex 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 - all unilateral tariff reductions implemented on 21.10.88 for other items	ii) 8 items - binding at ceiling level considered at the end of the Round	The country list indicates MTR tariff actions

Implementation date yet to be notified.

Table 1 (cont'd)

Country/market	Column (A) base/previous rate of duty	Implementation Dates	Binding (see also general notes regarding specific negotiating results on page 2)	Nature of contributions and other reforms
Mexico	1.5.89 for one item (preliminary extracts) Procedures for implementation taken for another item	Shaged between 1.1.88 and 1.7.92	New Zealand is ready to consider binding all tariff items on the basis of reciprocal consistents in access negotiations from other participants in the Round	The country list indicates "the preferential margin for developing countries of 25 per cent of the MFN rates" for the items
New Zealand	Rate applied before 1.7.88	1.7.89	All MFN tariff actions have been offered for binding	The country list indicates MFN tariff actions
Norway	1980 rate	1.7.89	Binding at 20 - 50 percent offered for 5 items	The country list indicates tariff actions (MFN and GSP)
Philippines			All MFN tariff actions have been offered for binding	
Sweden	1980 rate	1.7.89	All MFN tariff actions have been offered for binding	The country list indicates MFN and GSP duty-free treatment on certain tropical flowers have been notified later.
Switzerland	1980 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 ILDC). 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, 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 benefiting for the US concessions, consistent with the relevant provisions of the Punta del Este Declaration, and (iii) (for two ratan 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 or Which Have 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 staged between 1.1.89 and 1.1.90. Removal of import quotas	MFN tariff actions and removal of import quotas
South Africa	1)	MFN tariff actions (duty-free treatment)

¹ Implementation date yet to be notified.

Explanation of tables

3. This documents 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 eighteen countries/markets which had joined 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 (Indonesia¹, Republic of Korea and South Africa²) 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 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.

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

²South 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 undertaken¹

U = unbound or binding not undertaken

(Only when existing duties have been bound, "U" appears in column (A))

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) in combination means that the country concerned has undertaken to consider binding at 0 per cent for an unbound duty-free item.

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

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

I. Certain oilseeds

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

(a) Tariffs

5. An overview of the tariff situation 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.

(i) Groundnuts HS 1202.10 and 20

MFN 0%B CAN, EEC, AUT, JPN (for oil extraction), NOR, NZL
MFN/GSP dutiable USA, JPN (edible), FIN, SWE, CHE, AUS

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

MFN 0%B USA (castor, sheanuts and other), CAN, JPN, EEC, AUT (copra, palm nuts and kernels), SWE (castor, other), NOR, AUS, NZL

MFN 0% A/U USA (copra, palm nuts and kernels),
ATA (castor, sheanuts and other)

GSP 0% FIN (castor, other)

MFN/GSP dutiable FIN (copra, palm nuts and kernels, sheanuts),
SWE (except castor and other), CHE

(iii) Flours and meals of oilseeds, other

MFN 0%B CAN (meals), NOR, AUS
MFN 0%ZU EEC, NZL

MFN/GSP dutiable USA, CAN (flours), JPN, AUT, FIN, SWE, CHE

6. Groundnuts remain dutiable for developing countries in the United States (GDP rate incidence: not available), Japan (edible nuts only - 10%A), Finland (10%B), Sweden (variable levy) and Australia (MFN 10%, GSP 5%). Swiss MFN and GSP rates are very low at about 0.1 per cent in ad valorem incidence. With respect to all of the major tropical oilseeds as listed in paragraph 5(iii) above, the eleven markets have granted MFN duty-free treatment, except that on most varieties of oilseeds Finland maintains MFN duties of 10-20 per cent and that Sweden maintains variable levies. Ad valorem incidences of Swiss duties are very low at less than 0.1 per cent.

7. Flours and meals of oilseeds are dutiable in seven markets: United States (3%B), Canada (flours only - 10%B), Japan (7%B), Austria (MFN rate incidence: about 24%), Finland (20%U), Sweden (variable levy) and Switzerland (GSP rate incidence: about 3%).

(b) Non-tariff measures (see also pages 15 and 16 for information on NTMs affecting a wide range of products in this product group)

8. 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 1,355,000 tons. Japan's imports of groundnuts for direct consumption was subject to a minimum quota allocation of 55,300 metric tons (shelled) in 1986.

Table 2(a)

Tariffs on Certain Oilseeds - Eleven Developed Country Markets

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

H.S. Code No. (CCCN)	Harmonized Commodity Description	United States	Canada	Japan	EEC	Austria	Finland	Sweden	Switzerland	Australia
1202.10 (1201)	Groundnuts, not roasted or otherwise cooked: - in shell	MFN 9.35¢/ kg.U	0%B	0%B for oil extrac- tion; 20% min. ≤ 14/kg.U 10% A	0%B	0%B	10%B	Vari- able levy	Sw F/kg. 0.001 U	10%
		GSP	-	-			-	-	0.0008	5%
1202.20 (1201)	- shelled	MFN 6.6¢/ kg.U	0%B	as above	0%B	0%B	10%B	Vari- able levy	0.001 U	10%
		GSP	-	-			-	-	0.0008	5%
1203.00 (1201)	Copra	MFN 3.1¢/kg. 0%A	0%B	0%B	0%B	0%B	19%U ¹	Vari- able levy	0.001 U	0%
		GSP	-				-	-	0.0008	
1207.10 (1201)	Palm nuts and kernels	MFN 2.3¢/kg. 0%A	0%B	0%B	0%B	0%B	19%U	Vari- able levy	0.001 U	0%
		GSP	-				-	-	0.0008	
1207.30 (1201)	Castor oilseeds	MFN 0%B	0%	0%	0%U	0%U	19%U	0%B	0.001 U	0%
		GSP					0%		0.0008	
1207.92 (1201)	Sheanuts (Marite nuts)	MFN 0%B	0%B	0%B	0%B	0%U	19%U	Vari- able levy	0.001 U	0%
		GSP					-	-	0.0008	
1207.99 (1201)	Other oil- seeds and oleaginous fruits	MFN 0%B	0%B	0%B	0%B	0%U other than gourd pips	19%U	0%, vari- able levy	0.001 U	0%
		GSP				-	ex 0%	-	0.0008	
1208.90 (1202)	Flours and meals of oilseeds or oleaginous fruits: - other	MFN 3%B	Meals 0%B, Flours 10%B	7%B	0%U	S 2.5/ kg.U	20%U	Vari- able levy	0.045 U	0%
		GSP	-	-	-	-	-	-	0.040	

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

Table 2(b)

Results of Pre-Montreal Negotiations on
Certain Oilseeds - 18 Markets

C = contributions (see Table 1 for implementation dates)

Table 2(c)
Tariffs, NTMs and Contributions on Certain Oilseeds - Six Countries

H.S. (CCCN)	Product description	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	NTM	
1202.10	Groundnuts, (1201) not roasted or otherwise cooked: - in shell	88	88	C	88	88	C	89	88	89C	88	89C	88	89C	93C	88	88	C	
1202.20	- shelled	4%	1%	0%	0%	10%	0%	5%	ex0%	0%	40%	0%	40%	0%	40%	0%	40%	0%	
1203.00	Copra	0%			3%	-		10%	ex0%	0%	40%		40%		40%		40%		
1207.10	Palm nuts (1201) and kernels	0%			0%			5%	10%	0%	10%		10%		10%		10%		
1207.30	Castor oilseeds (1201)	0%			0%			3%	10%	0%	10%		10%		10%		10%		
1207.92	Sheanuts (1201) (karite nuts)	0%			0%			3%	10%	0%	10%		10%		10%		10%		
1207.99	Other oil- seeds and oleaginous fruits	0%			0%			3%	10%	0%	10%		10%		10%		10%		
1208.90	Flours and meals of oilseeds or oleaginous fruits: - other	0%			5%	-		2%	10%	8%	0%		10%		10%		10%		

Indonesia: -

B. Major suppliers (see MTN.GNC/NG6/W/11/Add.1 for details)

9. 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) 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)

(c) Flour and meals of oilseeds, other

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

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

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

1202.10	Groundnuts, not roasted or otherwise cooked: - in shell	AUS(n.s.), BRA(n.s.), CIV (SWE), MEX(n.s.), EGY(AUT, CHE), SEN(AUS, USA, FIN, JPN, SWE, CHE), CA-NIC (JPN, FIN, AUS, SWE, CHE), CA-SLV, NIC(USA)
1202.20	- shelled	AUS(n.s.), IND(AUS, FIN, SWE, CHE, USA, JPN), MEX (n.s.), SEN(SWE), CA-NIC (USA, JPN, FIN, AUS, SWE, CHE)
1203.00	Copra	CIV(SWE), ASEAN(EEC, FIN), GHA(AUS, CAN, FIN, NOR, SWE, CHE, USA)
1207.10	Palm nuts and kernels	AUS(n.s.), CIV(SWE), NGA(AUS, FIN, SWE, CHE, USA), ZAR(SWE), GHA(AUS, CHE)
1207.30	Castor oilseeds	AUS(n.s.), ASEAN(EEC, JPN), CA-NIC(JPN, FIN, AUS, CHE)
1207.92	Sheanuts (karite nuts)	AUS(n.s.), NGA(AUS), GHA (AUS, FIN, SWE, CHE)
1207.99	Other oilseeds and oleaginous fruits	AUS(n.s.), CA-GTM(FIN), CA-NIC(SWE)
1208.90	Flours and meals of oilseeds or oleaginous fruits: - other	AUS(n.s.)

II. Groundnut oil, palm oil, coconut oil and palm kernel or babassu oil

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

(a) Tariffs

10. An overview of the tariff situation taking into account the results of pre-Montreal negotiations is given below for the markets covered by Table 3(a). Underlined are the markets having made contributions on the product concerned, "0ZB" means either "already" bound at 0% or "binding at 0% undertaken to be considered". See page 5 for the explanation of Tables 3(a), (b) and (c) in this section.

(a) Groundnut oil and its fractions

0ZB	NZL (except solid fractions), AUT (inedible)
0ZU	SWE (crude)
GSP 0%	CAN (crude), <u>NOR</u> , SWE (refined), CHE (technical use)

MFN/GSP dutiable	USA, CAN (refined), JPN, EEC, AUT (edible), FIN, CHE (non-technical use), AUS, <u>NZL</u> (solid fractions)
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(b) Palm oil, coconut oil and palm kernel or babassu oil and their fractions

0ZB	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)
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0ZA/U	USA (palm oil, inedible refined palm kernel or babassu oil), SWE (crude)
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GSP 0%	CAN (crude palm oil, coconut oil, crude palm kernel or babassu oil), JPN (palm oil), FIN (crude palm oil, crude coconut oil), <u>NOR</u> (other oils and palm oil fractions), SWE (refined and fractions), CHE (technical use), AUS (palm oil and coconut oil)
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MFN/GSP dutiable	CAN (refined palm oil, refined palm kernel or babassu oil), <u>JPN</u> (coconut oil, palm kernel oil and babassu oil), <u>EEC</u> , AUT (edible), FIN (refined palm oil, refined coconut oil, palm kernel or babassu oil), CHE (non-technical use), <u>NZL</u> (coconut oil and solid fractions of palm oil and palm kernel or babassu oil)
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11. Groundnut oil remains wholly or partially dutiable for developing countries in the eleven developed country markets except Norway, which has granted GSP duty-free treatment on all dutiable tropical oils as a result of pre-Montreal negotiations. Palm oil remains dutiable for developing countries in Canada (non-crude, GSP 12.5%), EEC (MFN/GSP 2.5-20%), Austria (0-19.5%), Finland (non-crude, 16%U), Sweden (variable levies), Switzerland (non-industrial use: ad valorem incidence not available), New Zealand (fractions: GSP 10% effective 1.7.92 due to the staged implementation of MFN and GSP tariff cuts). The MFN duty-free treatment of the United States has not yet been bound. Coconut oil remains dutiable for developing countries in Japan (7% or minimum specific duty), EEC (MFN/GSP: 2.5-20%), Austria (0-19.5%), Finland (non-crude, 16%U), Sweden (variable levies), Switzerland (non-industrial use: incidence not available) and New Zealand (GSP 10% effective 1.7.92). Palm kernel or babassu oil remains dutiable for developing countries in Canada (non-crude, GSP 12.5%), Japan (7% or minimum specific duty), EEC (MFN/GSP 2.5-20%), Austria (edible, 12-19.5%), Finland (10-16%U), Sweden (variable levies), Switzerland (non-industrial use: incidence not available) and New Zealand (fractions, GSP 10% effective 1.7.92).

(b) Non-tariff measures

12. 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. 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.

13. A measure which has been under consideration by the European Communities was the possibility of introducing a "consumer price stabilization mechanism", which could 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 was intended for financing the growing cost of subsidies on the oilseeds sector. EEC's production aids for colza, rapeseed, sunflower seed, soyabean and linseed have resulted in a rapid increase in the EEC's oilseeds production and the EEC's self-sufficiency rate regarding vegetable oils. It has also been suggested that such a tax would limit the growing costs of intervention in the olive oil and dairy sectors, by shifting demand away from other vegetable oils to olive oil and butter. No decision on this mechanism has been taken as of mid-1989. At its February 1988 session the European Council was informed of the intention of the Commission to continue to look into (i) the relationship between the proposal and its possible future international repercussions, in particular in the context of GATT, and (ii) the adjustment of the EEC market organization for vegetable oils and fats generally.

14. Finland uses a discretionary licensing system for all imports in this product group. Finland also 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. A special fee is applied by Sweden to some oilseeds, refined and unrefined vegetable oils and some oilcakes. In January 1989, the fee for vegetable oils was SKr 6,640 per ton and that for oilmeals was SKr 700 per ton. In October 1988 these were SKr 6,250 per ton and SKr 400 per ton, respectively. 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.

15. At the March 1989 meeting of the FAO Intergovernmental Group on Oilseeds, Oils and Fats, a number of delegates pointed out that the campaign launched by the American Soybean Association against the consumption of tropical oils had adversely affected the exports of these oils which represented a major source of foreign exchange earnings for their countries. The campaign was thus having an impact comparable to that of a non-tariff trade barrier. Moreover, in their view, the campaign was not based on valid scientific evidence. In connection with the nutritional characteristics of vegetable oils, the delegate of the United States informed the Group that the U.S. Food and Drug Administration was currently conducting, with the support of the U.S. Administration, a thorough and scientific study on the rôle of fats and oils in human nutrition, health effects of cholesterol in foods and on the possible need to modify labelling requirements.

Table 3(a)

Tariffs on Groundnut Oil, Palm Oil, Coconut Oil and Palm Kernel Oil or Babassu Oil - Eleven Developed Country Markets

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

H.S. Code No. (CCCN)	Harmonized Commodity Description		United States	Canada	Japan	EEC	Austria	Fin-land	Norway	Sweden	Switz-erland	Aust-ralia	New Zealand
1508.10 (1507)	Groundnut oil and its fractions: - crude oil	MFN	8.0¢/kg.U	7.5% ^B	¥20-28/kg.U ¥17-20.7/kg.A	5% ^B ³ 10% ^B	0% ^B ³ 15%U 19.5%U ⁵	10%U 7)	NOK 0.16/kg.U	0%U	Sw F 0.1/kg.P	10%U	0% ^B
		GSP	-	0%	-	-	-	-	0%	-	0% ³	5%	
1508.90 (1507) (1512)	- other	MFN	8.0¢/kg.U	15% ^B	¥28/kg.U ¥20.77/kg.A	8%U ³ 15% ^B	0% ^B ³ 12% ^B 6)	16%U ⁷	17%U	8%U 15%U	Sw F 0.12-0.35/kg.P	10%U	0% ^B , ^B , ¹²
		GSP	-	10%	-	-	-	-	0%	0% ⁹	0% ³	5%	10% ^B , ¹²
1511.10 (1507)	Palm oil and its fractions - crude oil	MFN	1.1¢/kg.E 0%A	10% ^B	7% ^B	4% ^B ³ 6% ^B	0% ^B ³ 15%U 19.5%U ⁵	10%U 7)	0% ^B	0%U	Sw F 0.1/kg.P	2%U	0% ^B
		GSP	-	0%	0%	2.5% ³ 4%	-	0%	-	-	0% ³	0%	
1511.90 (1507) (1512)	- other	MFN	1.1¢/kg.B 0%A	17.5% ^B	7% ^B ¹	8-20% ⁴	0% ^B ³ 12% ^B 6)	16%U ⁷	0% ^B 17%U ^B	8%U, 15%U	Sw F 0.12-0.35/kg.P	2%U ¹⁰	0% ^B , ¹²
		GSP	-	12.5%	0%	ex 12%	-	-	0% ⁸	0%	0% ³	0%	10% ^B , ¹²
1513.11 (1507)	Coconut oil and its fractions: - crude oil	MFN	0% ^B	10% ^B	2% ^{ein.} ¥7/kg.	4% ³ 10% ^B 20%U ⁵	0% ^B ³ 15%U 19.5%U ⁵	10%U 7)	NOK 0.16/kg.U	0%U	Sw F 0.1/kg.P	2%U ¹¹	13.5% ¹²
		GSP	-	0%	-	2.5% ³ 7% ⁵ 18%	-	0%	0%	-	0% ³	0%	10% ¹²
1513.19 (1507)	- other	MFN	0% ^B	17.5% ^B	as above	8%U ³ 15-17%U, 20%U ⁵	0% ^B ³ 12% ^B 6)	16%U ⁷	15%, 17%U	8%U, 15%U	Sw F 0.30-0.35/kg.P	2%U ¹¹	12.5% ¹² 13.5% ¹²
		GSP	-	0%	-	6.5% ³ 13% ⁵ 18%	-	-	0%	0%	0% ³	0%	10% ¹²
1513.21 (1507)	Palm kernel or babassu oil and their fractions: - crude oil	MFN	0% ^B	10% ^B	2% ² ¥17-20.7/kg.B	5% ^P ³ 10%U ⁵ 20%U ⁵	0% ^B ³ 15%U 19.5%U ⁵	10%U 7)	NOK 0.16/kg.U	0%U	Sw F 0.1/kg.P	0% ^B	0% ^B
		GSP	-	0%	-	2.5% ³ 7% ⁵ 18%	-	-	0%	-	0% ³		
1513.29 (1507) (1512)	- other	MFN	Edible 0% ^B inedible 6.0¢/kg.B 0%A	17.5% ^B	2% ² ¥20.7/kg.B	8%P ³ 15-17%P, 20%U ³	0% ^B ³ 12% ^B 6)	16%U ⁷	15%U ⁸ 17%U	8%U, 15%U	Sw F 0.30-0.35/kg.P	0% ^B	0% ^B , ^B , ¹² 12.5%
		GSP	-	12.5%	-	6.5% ³ 13% ⁵ 18%	-	-	0%	0%	0% ³		10% ^B , ¹²

Footnotes for Table 3(a)¹Palmstearin 5%B, 4%A; other 7%E.²Palm kernel oil.³Not for human consumption or (in the case of Switzerland) for technical use.⁴A: solid fraction: I. In immediate packings of a net capacity of 1 kg. or less - 20%U, GSF 12%

II. Other - 17%U, GSF 12%

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

II. Other - 14%B, GSF 12%

⁵In immediate packings of a net capacity of 1 kg. or less (EEC), 5 kg. or less (Austria).⁶In immediate packings with a content of 5 kg. or less:

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

fractions \$ 3.15/kg.B. or 19.5%D

⁷Vegetable 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 technico-chemical products shall be exempted from import levy subject to compliance with conditions stipulated by the Cabinet. (Source: schedule of concessions)⁸Solid fractions.⁹GSF not applicable in Bulgaria, Romania and China.¹⁰Palm stearine bound at \$0.059/kg.¹¹Ecuad at \$0.01/litre and the equivalent of the duty, if any, on copra.¹²Implemented in stages between 1 July 1989 and 1 July 1992.

Table 3(b)

Results of Pre-Montreal Negotiations
on Certain Vegetable oils - 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)
Groundnut oil, palm oil, coconut oil, palm kernel oil and babassu oil																
1508.10																
1508.40																
1511.10																
1511.70																
1513.11																
1513.19																
1513.21	0															
1513.29	0															
Groundnut oil, palm oil, coconut oil, palm kernel oil and babassu oil																
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)	(A)	(B)
1508.10																
1508.90																
1511.10																
1511.70																
1513.14	9.0 or 11.0/lq	7.0 or 7.7/lq							0	HOK 0.16 /kg	GSP 0					
1513.19	9.0 or 11.0/lq	7.0 or 7.7/lq							0	ex 20.0 ex 12.5	17.0	GSP 0				
1513.21	ex 8.0	ex 7.0								ex 20.0 ex 12.5	ex 17.0	GSP 0				
1513.29	ex 8.0	ex 7.0								22.5	13.5	HOK 0.16 /kg	GSP 0			
										20.0	12.5	ex 13.0	GSP 0			
										22.5	13.5	ex 17.0	GSP 0			
										0	0					

¹The Philippines has undertaken to bind the duty on crude linseed oil at 35 per cent.

Table 3(c)
Tariffs, NTMs and Contributions on Groundnut Oil, Palm Oil, Coconut Oil and Palm Kernel Oil or Babassu Oil - Six Countries
C = contributions (see Table 1 for implementation dates)

H.S. (CCN)	Product description	Czechoslovakia (HS)				Hungary (CCCN)				Poland (HS)				Rep. Korea (HS)				South Africa(HS)			
		MFN	GSP	NTM	MFN	GSP	NTM	MFN	GSP	NTM	MFN	GSP	NTM	MFN	GSP	NTM	MFN	NTM			
1508.10	Groundnut oil (1507) and its fractions: - crude oil	1.5%	0.38%	0%	8%	0%	0%	8%	88	C	89	88	89C	88	89C	93C	88	88	C		
1508.90	- other	1.7%	0.43%	0%	8%	0%	0%	2%	-	2%	10%	ex0%	0%	30%	30%	To be completed	NAL	25%	-	NAL	
1511.10	Palm oil and (1507) its fractions - crude oil	1.5%	0.38%	0%	8%	0%	0%	10%	ex0%	0%	15%	ex0%	0%	10%	10%	10%	NAL	20%	-	NAL	
1511.90	- other	1.7%	0.43%	0%	8%	0%	0%	18%	ex0%	0%	18%	ex0%	0%	20%	20%	20%	NAL	25%	-	NAL	
1513.11	Coconut oil and (1507) its fractions: - crude oil	1.5%	0.38%	0%	8%	0%	0%	20%	ex0%	0%	15%	ex0%	0%	20%	20%	20%	NAL	20%	-	NAL	
1513.19	- other	1.7%	0.43%	0%	8%	0%	0%	20%	ex0%	0%	18%	ex0%	0%	20%	20%	20%	NAL	25%	-	NAL	
1513.21	Palm kernel or (1507) babassu oil and their fractions: - crude oil	1.5%	0.38%	0%	8%	0%	0%	15%	ex0%	0%	18%	ex0%	0%	20%	20%	20%	NAL	20%	-	NAL	
1513.29	- other	1.6%	0.4%	0%	8%	0%	0%	18%	ex0%	0%	18%	ex0%	0%	20%	20%	20%	NAL	25%	-	NAL	
Indonesia:		Base rate				New Rate				Base rate				New Rate				Base rate			
		1513.10.000				Palm oil, crude				1513.11.000				1513.11.000				1513.11.000			
		20%				Coconut (copra) oil, crude				1513.19.000				Coconut (copra) oil, refined				1513.19.000			
		10%				20%				1513.21.000				Palm kernel oil				1513.21.000			
		10%				20%				10%				10%				10%			

B. Major suppliers¹ (see MTN.GNG/NG6/W/11/Add.1 for details)

(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)², 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)

¹The 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.

²Import data covers many varieties of vegetable oils other than palm oil.

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

CA = Central American countries

n.s. = not specified

1508.10	Groundnut oil and its fractions - crude oil	BRA(n.s.), NGA(n.s.), SEN (AUS, AUT, USA, FIN, JPN, NOR, SWE, CHE)
1508.90	- other	BRA(n.s.), SEN(AUS, AUT, CAN, USA, NOR, SWE, CHE)
1511.10	Palm oil and its fractions - crude oil	CIV(AUS, AUT, FIN, NOR, SWE, CHE, USA), ASEAN (EEC, JPN), PER(EEC), BRA (n.s.), NGA(n.s.), ZAR (AUS, AUT, FIN, NOR, SWE, CHE, USA), GHA(AUS, CAN, JPN, CHE, USA), CA-HND (EEC)
1511.90	- other	CIV(AUS, CAN, NOR, SWE, CHE, USA), ASEAN(CAN, EEC, JPN), PER(EEC), NGA(n.s.), ZAR(AUS, CAN, NOR, SWE, CHE, USA)
1513.11	Coconut oil and its fractions - crude oil	CIV(AUT, JPN, NOR, SWE, CHE), ASEAN(CAN, EEC, JPN, CHE, FIN, NOR, SWE), LKA (AUT, EEC, JPN, NZL), BUR (AUS, CAN, EEC, USA), GHA (AUS)
1513.19	- other	CIV(JPN, NOR, SWE, CHE), ASEAN(CAN, JPN, FIN, NOR, SWE), LKA(AUT, EEC, JPN, NZL), BUR(AUS, CAN, EEC, USA)
1513.21	Palm kernel or babassú oil and their fractions - crude oil	CIV(AUT, FIN, JPN, NOR, SWE, CHE), ASEAN(CAN, EEC, JPN), BRA(n.s.), ZAR(FIN, JPN, NOR, SWE, CHE), GHA (JPN, NOR, CHE)
1513.29	- other	CIV(CAN, JPN, NOR, SWE, CHE), ASEAN(CAN, EEC, JPN), ZAR(CAN, JPN, NOR, SWE, CHE)

III. Certain other vegetable oils and processed oils

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

16. An overview of the tariff situation affecting castor oil, jojoba oil and processed oils 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. "OZB" means either "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 and page 16 for information on NTM affecting a wide range of products in this product group.

(i) Castor oil

MFN 0% MFN 0%U GSP 0% MFN/GSP dutiable	<u>CAN</u> , AUT (oil), FIN, NOR, SWE, NZL (oil) AUS USA, CHE (technical use) <u>JPN</u> , EEC, AUT (fraction), CHE (non-technical use), <u>NZL</u> (fraction)
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(ii) Jojoba oil

MFN 0% GSP 0% MFN/GSP dutiable	<u>CAN</u> , EEC (crude), AUT, FIN, NOR, SWE, AUS, NZL (oil) USA, JPN, EEC (non-crude), CHE (technical use) CHE (non-technical use), <u>NZL</u> (fraction)
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(iii) Processed oils (1516.20 and 1518.00)

MFN 0% GSP 0% MFN/GSP dutiable	AUT and NOR (hydrogenated castor oil), FIN (hydrogenated castor oil and boiled or oxidized oils), SWE (boiled or oxidized oils other than castor oil), <u>AUS</u> (hydrogenated and boiled or oxidized oils) USA (boiled, oxidized, etc.), CAN (hydrogenated, etc.), JPN, AUT (castor oil, boiled, oxidized, etc.), <u>NOR</u> (other hydrogenated oil), SWE (hydrogenated oils and boiled or oxidized castor oil), CHE (hydrogenated oil for technical use and boiled or oxidized oils), AUS (boiled or oxidized oils) USA (dydrogenated etc.), CAN (boiled, oxidized etc.), EEC, AUT (other), FIN (other hydrogenated oils), <u>NOR</u> (other than hydrogenated oil), <u>CHE</u> , <u>AUS</u> (epoxidized oil), (non-technical hydrogenated oils), <u>NZL</u> (hydrogenated oil fractions)
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Table 4(a)

Certain Other Vegetable Oils and Processed Oils

H.S. Code No. (CCCN)	Harmonized Commodity Description	United States	Canada	Japan	EEC	Austria	Finland	Norway	Sweden	Switzerland	Australia	New Zealand
1515.30 (1507) (1512)	Castor oil and its fractions	MFN 3.3¢/kg.B	0% ² 0%	7%	0% ⁶ 8% 10%	Oils 0% 10%	0% B	0% B	0% B	Sw F 0.12/ kg.P	0% 20	0% 22, 23, 12.5%
		GSP 0%	-	-	6%	-	-	-	-	0% ¹⁸	-	10% ^{22, 23}
1515.60 (1516)	Jojoba oil and its fractions	MFN 5% B	0%	7.5% B	0% ² 4% B	0% B	0% B	0% B	0% B	Sw F C. 12/ kg.P	0% B	0% 12.5%, 22, 23
		GSP 0%	-	0%	0%	-	-	-	-	0% ¹⁸	-	10% ^{22, 23}
1515.90 (1507) (1512)	Other fixed vegetable fats and oils and their fractions	MFN 5XP, 0XP nut oils	0% ³ 10% 17.5% B	17- 20.7/ kg.B (tropi- cal oils)	5-20% 0% tech- nical use	11/ 16% U	10% U ² 16% U	14/ 15% U	0% U, 8% U, 15% U 15/ U	Sw F 0.12/ kg.P	0% P	0%, 12.5%, 22, 23
		GSP 0%	-	15/kg. ⁵	2.5%- 18%	-	-	-	0% B	0% ¹⁶	0% (tech- nical use)	10% ^{22, 23}
1516.20 (1507) (1512) (3404)	Vegetable fats and oils and their fractions, hydrogenated inter-esterified re-esterified or elaidinized	MFN 11¢/ kg.B ¹	17.5% B	5% 4% A	5.3% 20% 9/ B	0% ⁷ 12/ U	0% B ⁷ , 20% U	0% B, 17% U	B% U 12% U 15/ U	Sw F 0.35/ kg.U	0%	0% 12.5%, 23, 24
		GSP -	0%	0%	11% B 16%	-	-	0%	0% B	0% tech- nical use	-	10% ^{23, 24}
1518.00 (1507) (1508) (3906)	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized blown, etc.	MFN 10% B ¹	12.5% B ⁴	5% 4% A	5% B, 8% B 12% B	13/ B	0% B	15% U other	0% U 17/	Sw F 0.12- 0.40/ kg.P	0%, 21/	0%
		GSP 0%	B ⁴	0%	-	0% castor oil 4.5% linoleum	-	-	17/ B	0%, Sw F 0.10/ kg	21/	-

Footnotes to Table 4(a)

¹ Other than rapeseed for which MFN rate is 9%.

² Crude.

³ 0% for illipe butter, shea butter, oiticica oil and cashew nut shell oil and fractions thereof.

⁴ Except for boiled linseed oil (7.5%), no GSP).

⁵ Rice bran oil and its fractions, of an acid value exceeding 0.6.

⁶ For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials.

⁷ Hydrogenated castor oil, so called "opal-wax".

⁸ In immediate packings of a net capacity of 1 kg. or less (EEC), 5 kg. or less (Austria).

⁹ 1516.2099 Illip, karite, makor touloucouna and babassu oils 0%; other 15% or 17%.

¹⁰ Fractions: in packings of 5 kg. or less - S 3.15/kg. B or 20XU; in other packings 12%; 0% for inedible oils and for margarine production.

¹¹ Sulphurolive oil and other oils: inedible - 0%; other oils - in immediate packings of 5 kg. or less - S 3.15/kg.B or 19.5%; in other packings - 12%.

¹² Re-esterified linseed oil, castor oil and sulphurolive oil - 0%, re-esterified wood oil - 0%, other re-esterified products, inedible or for margarine production - 0%; other re-esterified products (except pumpkin-seed oil): soya-bean oil and cotton-seed oil, in immediate containers of 5 kg. or less - 12% plus additional duty of 30% = 15.6%; in other containers - 15XU; other products - soya-bean oil and cotton-seed oil - 12%; other - 15XU; other than re-esterified products: inedible and for margarine production - 0%; other - in immediate packings of 5 kg. or less - S 3.15/kg.B or 20XU; in other packings - 12%.

¹³ Linoxyn - 9%; mixtures of liquid fixed vegetable oils for technical purposes - 0%; castor oil, dehydrated or blown - 10%; other - 10XU.

¹⁴(1) Cashew nuts shell oil, wood oils and oiticica oil: 0%

(2) Other: crude oil: NOK 0.16/kg.U GSP 0%

non-crude oil: solid fractions 17XU GSP 0%

other 15XU GSP 0%.

¹⁵ Imports are subject to variable levies.

¹⁶ GSP not applicable to Bulgaria, Romania and China.

¹⁷ Castor oil: MFN SEK 0.045/kg.B, GSP 0%.

¹⁸ GSP applicable only to imports for technical use.

¹⁹ 1518.0010 inedible mixtures of vegetable oils, not for technical use.

²⁰ Bound at \$22.96/tonne.

²¹ With respect to epoxidized vegetable oils (HS ex1518.00) and industrial fatty alcohols (1519.30), duties are being reduced in stages: 1.1.88 - 20XU, GSP 15%; 1.1.89 - 17.5XU, GSP 12.5%; 1.1.90 - 15XU, GSP 10%; 1.1.91 - 12.5XU, GSP 7.5%; 1.1.92 - 10%, GSP 5%.

²² Solid fractions.

²³ Implemented between 1 July 1989 and 1 July 1992.

²⁴ Other than re-esterified vegetable fats, oils and their fractions, and hydrogenated oils having a waxy character.

Table 4(b)

Results of Pre-Montreal Negotiations - 18 Markets

ପାଦମାର୍ଗ କିମ୍ବା ପାଦମାର୍ଗ କିମ୍ବା ପାଦମାର୍ଗ କିମ୍ବା ପାଦମାର୍ଗ

Table 4(c)

C = contributions (see Table 1 for implementation dates)
Tariffs, NTMs and Contributions on Certain Other Vegetable Oils and Processed Oils - Six Countries

II.S. (CCCN)	Product description	Czechoslovakia (HS)				Hungary (CCCN)				Poland (HS)				Rep. of Korea (HS)				South Africa(HS)	
		MFN	GSP	NTM	MFN	GSP	NTM	MFN	GSP	NTM	MFN	GSP	NTM	MFN	GSP	NTM	MFN	GSP	
1515.30	Castor oil and its fractions (1507) (1512)	1.5%	0.38%	0%	0%	-	2%	15%	0%	10%	0%	-	20%	To be completed	NAL	0%	7.4¢/kg	-	
1515.60	Jojoba oil and its fractions (1516)	3.4%	0.9%	0%	5%	-	2%			10%	ex0%	0%	20%		NAL	15%	-	NAL.	
1515.90	Other fixed vegetable fats and oils and their fractions (1507) (1512)	1.5%	0.38%	0%	0%	0%	-	8%	0%	10%	ex0%	0%	20%		exNAL	0%, 7.4¢/kg, 20%	-	exNAL	
1516.20	Vegetable fats (1507) and oils and their fractions, hydrogenated, inter-esterified, re-esterified, or elaidinized (1512)	2.2%	0.6%	0%	8%	-	2%			15%	ex0%	0%	20%, 40%			0%, 15%, 20%, 25%, 30%, 7.4¢/kg	-		
1516.00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, sulphurized, blown, etc. (1507) (1508)	5.3%	1.3%	0%	35%	5%	0%	15%	ex0%	0%	20%					0%, 10%, 20%, 25%, 30%			

B. Major suppliers¹ (see MTN.GNG/NG6/W/11/Add.1 for details)

(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)

CA = Central American countries

n.s. = not specified

1515.30	Castor oil and its fractions	AUS(n.s.), ASEAN(JPN), BRA(n.s.), IND(AUS, CAN, EEC, JPN, NZL, CHE, USA), MEX(n.s.), CA-NIC(JPN, CAN, NZL, AUS, CHE), CA-SLV, NIC(EEC, USA)
1515.60	Jojoba oil and its fractions	AUS(n.s.)
1515.90	Other fixed vegetable fats and oils and their fractions	AUS(n.s.), BRA(n.s.)

¹ 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.

IV. Vegetable oil products

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

(a) Tariffs

17. 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 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 5(a), (b) and (c) in this section.

MFN 0% MFN 0%U GSP 0%	CAN (crude glycerol), AUT (except glycerol), FIN (except two items), NOR (except 3 items), SWE (oleic acid), <u>AUS</u> (glycerol), NZL (2 items) SWE (5 items) <u>USA</u> (except a few items), <u>JPN</u> , EEC (except 2 items), AUT (glycerol), <u>NOR</u> (oleic acid, acid oils from refining and industrial fatty alcohols), 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), EEC (oleic acid and industrial fatty alcohols), FIN (mono-carboxylic fatty acids and acid oils from refining), <u>CHE</u> (palmitine and stearic acid), <u>AUS</u> (other than glycerol), <u>NZL</u> (stearic acid, oleic acid and other industrial mono-carboxylic fatty acids)

18. As indicated above in Table 5(a), one or more vegetable oil products remain dutiable for developing countries in the United States, EEC, Finland, Switzerland, Australia and New Zealand. These products are no longer dutiable for developing countries in Japan and Norway as a result of their contributions for the pre-Montreal negotiations.

(b) Non-tariff measures

19. Among EEC member countries France and Spain restrict imports of industrial fatty alcohols.

20. Between 1984 and 1987, New Zealand removed quantitative restrictions on oilseeds, flours and meals, vegetable oil products and oilcakes. 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, hydrogenerated, solidified or hardened, whether or not refined (HS 1516.20).

Table 5(a)

Tariffs on Vegetable Oil Products - Eleven Developed Country Markets

H.S. Code No. (CCCN)	Harmonized Commodity Description	United States	Canada	Japan	EEC	Austria	Finland	Norway	Sweden	Switzerland	Australia	New Zealand
1519.11 (1510) (3404)	Stearic acid	MFN 3.3¢/kg. + 6XB	12.5XB	2.5%	8XB	0XB	0XB	0XB	0XU	Sw F 0.05/kg.B	10XU	16% ¹¹
		GSP 0%	-	0%	0% ⁷					Sw F 0.04/kg.	5%	13% ¹¹
1519.12 (1510) (3404)	Oleic acid	MFN 3.3¢/kg. + 5XB	12.5XB	2.5%	7XB	0XB	0XB	NOK 0.16/kg.B	0XB	Sw F 0.005/kg.B	10XU	16% ¹¹
		GSP 0%	-	0%	3%			0%		0%	5%	13% ¹¹
1519.19 (1510) (3404)	Other industrial mono-carboxylic fatty acids	MFN 5XB ¹	12.5XB	2.5%	4.5XB	0XB	5XU	0XB	0XU	Sw F 0.005/kg.B ⁵	10XU	0XP ₁₀ , ¹¹ 16%
		GSP ex0X ²	-	0%	0%		-			0% except palmi-tine	5%	13% ^{10,11}
1519.20 (1510) (3404)	Acid oils from refining	MFN 5XB ³	8XB	2.5%	4.5XB	0XB	5XU	NOK 0.16/kg.B	0XU	Sw F 0.005/kg.B	10XU	0XB
		GSP -	-	0%	0%		-	0%		0%	5%	
1519.30 (1510) (3404)	Industrial fatty alcohols	MFN Oleyl 7.9XB, 5XB ⁴ , 3.7XB	12.5XP, 0XB 5)	2.5%	6XB	0XB	0XB	15XB	6XB	Sw F 0.005/kg.B	8/	0XB
		GSP -	-	0%	5%			0%	0%	0%	8/	
1520.10 (1511)	Glycerol, crude; glycerol waters and glycerol lyes	MFN 0.3¢/kg.	0XP	5%	1.5XB	5XU	0XB	0XB	0XU	Sw F 0.01/kg.U	0%	0XB ⁹ , 7.5%
		GSP 0%		0%	0%	0%				0%		0%
1520.90 (1511)	Glycerol, other including synthetic glycerol	MFN 0.8¢/kg.	12.5XB	5%	6%	S 1.7S/kg.B	0XB	0XB	0XU	Sw F 0.07/kg.P	10XU	7.5% ¹¹
		GSP 0%	-	0%	0%	0%				0%	5%	0%

¹ TSUS 49024, 43020, 49014, 49020, 49026.

² Derived from coconut, palm-kernel or palm oil.

³ TSUS 49020, 49022, 49026, 49100.

⁴ TSUS 49065, 49073, 49075.

⁵ For use in the manufacture of goods of heading No. 3402.

⁶ Palmitine Sw F 0.05/kg.B.

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

⁸ See footnote 21 for Table 4(a).

⁹ Glycerol waters and lyes.

¹⁰ Industrial monocarboxylic fatty acids.

¹¹ Implemented between 1 July and 1 July 1992.

Table 5(b)

Results of Pre-Montreal Negotiations on
Vegetable Oil Products - 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)
<u>Vegetable oil products</u>																
1519.11		0														0
1519.12		0														0
1519.19		0														0
1519.20		0														0
1519.30	25.0	16.0 ¹														0
1520.10	2.0	0														0
1520.90																0
<u>Vegetable oil products</u>																
1519.11	5.0	2.5							20.0	16.0						
	ESP	ESP 0														
	3.2															
1519.12	5.0	2.5							30.0	16.0	NOR 0.16	ESP 0				
	ESP 3.2	ESP 0									/kg					
1519.19	5.0	2.5							er 30.0	er 16.0	0					
1519.20	5.0	2.5							0		NOR 0.16	ESP 0				
											/kg					
1519.30	5.0	2.5							0		15.0	ESP 0				
1520.10	10.0	5.0							er 10.0	er 7.5	0					
1520.90	10.0	5.0							10.0	7.5	0					

¹To be phased in by 1992.

Table 5(c)

Tariffs, NTMs and Contributions on Vegetable Oil Products - Six Countries

C = contributions (see Table 1 for implementation dates)

H.S. (CCN)	Product description	Czechoslovakia (HS)				Hungary (CCCN)				Poland (HS)				Rep. of Korea (HS)				South Africa(HS)	
		MFN	GSP	NTM	GSP	MFN	NTM	GSP	NTM	MFN	NTM	GSP	NTM	MFN	NTM	MFN	NTM	MFN	NTM
1519.11	Stearic acid (1510)	4.3%	1.1%	0%		10%	-			89	88	89C		88	89C	93C		88	C
1519.12	Oleic acid (1510)	4.3%	1.1%	0%		5%	-			25%	-	0%		20% To be completed			15%	-	
1519.19	Other industrial mono-carboxylic fatty acids (1510)	4.3%	1.1%	0%		5%	-			25%	-	0%		20%			0%		
1519.20	Acid oils (1510) from refining	6.3%	1.6%	0%		5%	-			20%	-	0%		20%			15%	-	
1519.30	Industrial fatty alcohols (1510)	3.8%	0.95%	0%		6.2%	-			25%	-	0%		20%			15%	-	
1520.10	Glycerol, (1511) crude; glycerol waters and glycerol lyes	2.8%	0.7%	0%		8%	0%			20%	-	0%		20%			0%		
1520.90	Glycerol, other (1511) including synthetic glycerol	2.8%	0.7%	0%		5%, 10.4%	-	0%		12%	0%			15%	0%		20%		

Indonesia: -

B. Major suppliers¹ (see MTN.GNG/NG6/W/11/Add.1 for details)

(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)

¹The 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.

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

CA = Central American countries

n.s. = not specified

1519.11	Stearic acid	AUS(n.s.), ASEAN(AUS, CAN, EEC, JPN, USA), PER(EEC), URY(EEC, SWE, FIN, NOR)
1519.12	Oleic acid	AUS(n.s.), ASEAN(CAN, EEC, JPN, USA), PER(EEC), URY(EEC, SWE, FIN, NOR)
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.), EGY(CAN, FIN), CA-NIC(EEC, JPN, AUS)
1520.90	Glycerol, other including synthetic glycerol	AUS(n.s.), ASEAN(AUS, JPN, USA), BRA(n.s.), URY(EEC, SWE, FIN, NOR), EGY(CAN, FIN), CA-NIC(EEC)

V. Oilcakes and other solid residues

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

(a) Tariffs

21. An overview of the tariff situation taking into account the results of pre-Montreal negotiations is given below for the markets covered by Table 6(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 6(a), (b) and (c) in this section.

MFN 0% GSP 0%	CAN, JPN, EEC, AUT, NOR, AUS <u>USA</u> , 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)

CA = Central American countries

n.s. = not specified

2305.00	Oilcake and other solid residues: - of groundnuts	BRA(n.s.), IND(FIN, NZL, SWE, CHE, USA, AUS, EEC, JPN), SEN(AUS, USA, FIN, JPN, SWE, CHE), GHA(CHE)
2306.50	- of coconut or copra	ASEAN(EEC, FIN, SWE), BUR(AUS, EEC, USA), GHA(NZL, USA)
2306.60	- of palm nuts or kernels	BRA(n.s.), NGA(FIN, JPN, SWE, CHE, USA, NOR), GHA(NZL, CHE, USA)
2306.90	- of other vegetable fats or oils	TZA(SWE), PAK(FIN, NZL, SWE, CHE, USA, AUS, JPN, EEC), CA-SLV(JPN)

(b) Non-tariff measures (see also pages 15 and 16 for information on NTMs affecting a wide range of products in this product group)

22. Switzerland restricts imports of oilcakes by global quota as provided for in its Protocol of Accession.

Table 6(a)
Oilcakes and Other Solid Residues¹

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

H.S. Code No. (CCCN)	Harmonized Commodity Description		United States	EEC	Austria	Finland	Sweden	Switz- erland	New Zealand
2305.00 (2304)	Oilcake and other solid residues; - of ground nut	MFN	0.7¢/kg.U	0XB	Oilcake 0XB	10%U	Variable levies	Sw F 0.002/kg.U	5%U ²
		GSP	0%			-	-	0%	0%
2306.50 (2304)	- of coconut or copra	MFN	0.7¢/kg.U	0XB	0XB	10%U	Variable levies	Sw F 0.002/kg.U	5%P ²
		GSP	0%			-	-	0%	0%
2306.60 (2304)	- of palm nuts or kernels	MFN	0.7¢/kg.U	0XB	0XB	10%U	Variable levies	Sw F 0.002/kg.U	5%U ²
		GSP	0%			-	-	0%	0%
2306.90 (2304)	- of other vegetable fats or oils	MFN	0.5¢/kg.	0XB not of olive oil	0XB	10%U	Variable levies	Sw F 0.002/kg.U	5%U ²
		GSP	0%			-	-	0%	0%

¹The residues may be in the form of slabs (cakes) or meal (defatted). Non-defatted meals fall within HS Code No. 1208.90

²The tariff reduction is subject to consultations with countries having contractual rights on the margin of special preferences.

Table 6(b)

Results of Pre-Montreal Negotiations on
Certain Oilcakes - 18 Markets

HS No.	Australia		Australia		Brazil		Canada		Central America		Colombia		EEC		Finland	
	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)
<u>Dilates and other solid residues</u>																
2305.00	0								0					0		
2306.50	0								0					0		
2306.60	0								0					0		
2306.70	0								0					0		
HS No.	Japan		Malaysia		Netherlands		New Zealand		Norway		Sweden		Switzerland		Thailand	
	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)
HS No.	Oman		Pakistan		Peru		Philippines		Portugal		Romania		Russia		United States	
	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)
HS No.	Qatar		Sri Lanka		Syria		Turkey		Uganda		Ukraine		Uruguay		Yugoslavia	
	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)
HS No.	U.S.A.		U.S.S.R.		Venezuela		Yemen		Yugoslavia		Yugoslavia		Yugoslavia		Yugoslavia	
	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)
<u>Dilates and other solid residues</u>																
2305.00	0								0					0		
2306.50	0								0					0		
2306.60	0								0					0		
2306.70	0	0							0					0		

Table 6(c)

Tariffs, NTMs and Contributions on Oilcakes - Six Countries

C = contributions (see Table 1 for implementation dates)

H.S. (CCCN)	Product description	Czechoslovakia (HS)				Hungary (CCCN)				Poland (HS)				Rep. of Korea (HS)				South Africa (HS)			
		MFN	GSP	NTM	MFN	GSP	NTM	MFN	GSP	NTM	MFN	GSP	NTM	MFN	NTM	MFN	NTM	MFN	NTM		
2305.00 (2304)	Oilcake and other solid residues: - of ground nut	0%			0%			0%						10% To be completed			0%				
2306.50 (2304)	- of coconut or copra	0%			0%			5%	0%					10%			0%				
2306.60 (2304)	- of palm nuts or kernels	0%			0%			5%	0%					10%			0%				
2306.90 (2304)	- of other vegetable fats or oils	0%			0%			10%	0%					10%			0%				

Indonesia: -

LIST OF COUNTRY NAMES AND ABBREVIATIONS:

AFG	AFGHANISTAN	GIA	GUINEA	GMO	OTHER MFR ORIGIN
AGL	ANGUILLA	GIL	GUINEA-BISSAU	GMI	OTHER MFR TREATMENT
AGO	ANGOLA	GIB	GAMBIA	ODR	OTHER ORIGIN
ALB	ALBANIA	GHO	CSF MFR ORIGIN	OPT	OTHER PREF TREATMENT
AND	ANDORRA	GHT	CSF MFR TREATMENT	PAT	PORTUGUESE AFRICA
ANT	ANTILLES, N.E.S.	GHS	GUINEA-BISSAU	PAK	PAKISTAN
ANT	NETHERLANDS ANTILLES	GHQ	EQUATORIAL GUINEA	PAN	PANAMA
ARE	UNITED ARAB EMIRATES	GOO	CSF OTHER ORIGIN	PAS	PORTUGUESE ASIA
ARG	ARGENTINA	GPT	CSP PREF TREATMENT	PCI	PACIFIC TRUST TERR.
ARS	ARABIAN STATES, N.E.S.	GRC	GREECE	PCH	PITCAIRN ISLAND
ARU	ARUBA	GRD	grenada	PCZ	PANAMA CANAL ZONE
ASH	AMERICAN SAMOA	GRL	GREENLAND	PER	PERU
ATB	BRITISH ANTARC. REC.	GTM	GUATEMALA	PHL	PHILIPPINES
ATF	FRANC. ANTARC. TERR.	GUF	FRENCH GUIANA	PNQ	PAPUA NEW GUINEA
ATG	ANTIGUA AND BARBUDA	GUM	GUAM	POL	POLAND
ATN	DROWNING KAUD LAND	GUY	GUYANA	PRI	PUERTO RICO
AUS	AUSTRALIA	HKG	HONG KONG	FRK	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, N.E.S.
BEN	BENIN	IDN	INDONESIA	PYT	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, N.E.S.
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	SCP	SINGAPORE
BRN	BRUNEI DARUSSALAH	JTH	JOHNSTON ISLAND	SHN	ST HELENA & DEPEND.
BTH	BHUTAN	KBT	KIRIBATI	SLB	SOLOMON ISLANDS
BUR	BURMA	KCK	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	SPH	ST PIERRE & MIQUELON
CANP	CANADA	LAD	LAO PEOPLE'S DEM REP	STP	SAO TOME & PRINCIPAL
CCK	COCOS (KEELING) ISL.	LCN	LEBANON	SUN	U.S.S.R.
CHE	SWITZERLAND	LBR	LIBERIA	SUR	SURINAME
CHL	CHILE	LIB	LIBYAN ARAB JAMAHIR.	SWE	SWEDEN
CHN	CHINA	LCA	SAINT LUCIA	SZL	SWAZILAND
CIV	COTE D'IVOIRE	LIC	LIECHTENSTEIN	SYC	SEYCHELLES
CLA	COMMONWLTH LAT. AMER.	LKA	SRI LANKA	SYR	SYRIAN ARAB REPUBLIC
CMR	CEUTA AND MELILLA	LSD	LESOTHO	TCA	TURKS & CAICOS IS.
CHR	CAMEROON	LWH	LEeward & WINDWARD	TCD	CHAD
CNT	COMMONWLTH, N.E.S.	MAC	MACAO (MACAU)	TCG	TOGO
CNY	CANARY ISLANDS	MAR	MOROCCO	THA	THAILAND
COA	COMMONWLTH, AFRICA, N.E.S.	MCG	MADAGASCAR	TKL	TOKELAU
COC	COMMONWLTH OCEANIA, N.E.S.	MDV	MALDIVES	TPP	EAST TIMOR
COG	CONGO, REPUBLIC	MEX	MEXICO	TON	TONGA
COL	COOK ISLANDS	MFD	MFR DDC	TOT	TOTAL
COM	COLOMBIA	MFE	MFR ETA	TTO	TRINIDAD & TOBAGO
CPV	CAPE VERDE	MFL	MFR DDC	TUN	TURKISH REP.
CRI	COSTA RICA	MFN	MFR ORIGIN	TUR	TURKEY
CSK	CZECHOSLOVAKIA	MID	MIDWAY ISLANDS	TUV	TUVALU
CTE	CAHON & ENDERBURY	MLI	MALI	TZA	TANZANIA
CUB	CUBA	MLT	MALTA	UCA	UGANDA
CUR	CURACAO	MNG	MONGOLIA	UKS	UNSPECIFIED
CXR	CHRISTMAS ISLAND	MNZ	MOZAMBIQUE	UNT	U.S. ANTILLES, N.E.S.
CYM	CAYMAN ISLANDS	MRT	MURITANIA	URY	URUGUAY
CYP	CYPRUS	MSR	MONTISERRAT	USA	UNITED STATES
DDR	GERMAN DEMOCR. REP.	MTO	MARTINIQUE	USD	U.S. OCEANIA, N.E.S.
DEU	GERMANY, FEDERAL REP.	MUS	MAURITIUS	VAT	VATICAN CITY STATE
DJI	DJIBOUTI	MWI	MALAWI	VCT	ST VINCENT GRENADINE
DHA	DOMINICA	MYS	MALAYSIA	VEN	VENEZUELA
DNK	DENMARK	MYT	MAYOTTE	VGB	BRITISH VIRGIN IS.
DOM	DOMINICAN REPUBLIC	NAM	NAMIBIA(S.W.AFRICA)	VIR	U.S. VIRGIN IS.
DZA	ALGERIA	NCL	NEW CALEDONIA	VNM	VIET NAM
ECU	ECUADOR	NCR	NICER	VNM	VIEET NAM
ECC	E.C.C.	NFK	NORFOLK ISLAND	VUT	VANUATU
EST	EFTA	NCA	NIGERIA	WAK	WAKE ISLAND
EGY	EGYPT (U.A.R.)	NIC	NICARAGUA	WF	WALLIS & FUTUNA IS.
ESH	WESTERN SAHARA	NIU	NIUE	WSM	SAMOA
ESP	SPAIN	NLD	NETHERLANDS	YEM	YEMEN
ETH	ETHIOPIA	NMR	NORTHERN MARINA IS.	YWD	YEMEN, DEMOCRATIC
FAF	FRENCH AFRICA, N.E.S.	NOR	NORWAY	YUG	YUGOSLAVIA
FIN	FINLAND	NPL	NEPAL	ZAF	SOUTH AFRICA
FJI	FIJI	NRU	NAURU	ZAFP	SOUTH AFRICA
FLK	FALKLAND IS. & DEP.	NTZ	NEUTRAL ZONE	ZAR	ZAIRE
FNT	FRENCH ANTILLES	NZL	NEW ZEALAND	ZMB	ZAMBIA
FOC	FRENCH OCEANIA, N.E.S.	NZLP	NEW ZEALAND	ZMC	ZIMBABWE
FRA	FRANCE	NZI	N.Z. TERRITORIES N.E.S.		
FRO	FAEROE ISLANDS	OAA	ARCTIC+ANTARCTIC, N.E.S.		
GAB	GABON	OAT	OTHER AFRICA, N.E.S.		
GBR	UNITED KINGDOM	OAK	OTHER ASIA N.E.S.		
GCL	CILBERT & ELICE IS.	OAT	AUSTRALIAN TERR., N.E.S.		
GHA	GHANA	OCE	OTHER OCEANIA, N.E.S.		
GIB	GIBRALTAR	PNW	PNW		