

MULTILATERAL TRADE  
NEGOTIATIONS  
THE URUGUAY ROUND

RESTRICTED  
MTN.GNG/NG6/W/31  
8 June 1989  
Special Distribution

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

TROPICAL PRODUCTS: GUIDE FOR MULTILATERAL CONSULTATIONS

Tropical Roots, Rice and Tobacco

Note by the Secretariat

<u>Table of Contents</u>	<u>Page</u>
Introduction	2
Explanation of tables	5
I. <u>Tropical roots and tubers, including manioc</u>	
A. The tariff and NTM situation and the results of pre-Montreal negotiations	7
B. Major suppliers	12
C. Countries having submitted indicative lists and countries to which indicative lists have been addressed, if specified	13
II. <u>Rice</u>	
A. The tariff and NTM situation and the results of pre-Montreal negotiations	14
B. Major suppliers	19
C. Countries having submitted indicative lists and countries to which indicative lists have been addressed, if specified	20
III. <u>Tobacco</u>	
A. The tariff and NTM situation and the results of pre-Montreal negotiations	21
B. Major suppliers	28
C. Countries having submitted indicative lists and countries to which indicative lists have been addressed, if specified	29
List of country name abbreviations	30

References:

Background material for negotiations for  
this product group

MTN.GNG/NG6/W/12 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  
COUNTRY NOTES  
(as of 12 May 1987)

Country/partner	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 records
Australia	Base rate as at 20.9.86	i) Designated items (mostly products in Chapters 26-34) - ranged 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	1988 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 MFN 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 ECCC-based Brazilian tariff classification with indications of MFN actions. Indications in the synoptic tables are based on the identification of corresponding HS heading numbers by the delegation of Brazil.
Canada	1988 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	1988 rate	i) Expected before the end of 1989		The country list is presented according to ECCC-based tariff classification with indications of corresponding HS heading numbers and MFN tariff actions.
Colombia		26.11.88	Ceiling binding offered for two items	MFN tariff action (reduction of 2 items)
EEC			i) MFN tariff actions - 1.7.89 ii) GSP tariff actions - 1.1.89 iii) QR elimination - 1.7.89	The country list indicates tariff actions (mostly MFN; GSP for two items) and the elimination of quantitative restrictions applied by member States on tropical products.
Finland	1988 rate	1.7.89		The country list indicates tariff actions (mostly MFN; GSP for two items)
Japan	Rate of duty as at 1.1.88	i) tariff actions - 1.4.89 except for one item (2008.20 - 1.4.90)  ii) termination of import quotas 1.10.88, 1.4.90 or 1.4.92  iii) QR items - 1.4.89	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 personal 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 a broad for information only.
Malaysia		ii) unilateral tariff reductions implemented on 21.10.88 for other items		The country list indicates MFN tariff actions

Implementation date yet to be notified.

Table I 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 rewards
Mexico		1.5.89 for one item/whereas extracts) Procedures for implementation 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	Staged 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 - 30 percent offered for 5 items	
Sudan	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 subpositions 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 GSP 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 the 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 or Which Have Autonomous Unilateral Contributions

Country	Implementation	Nature of actions
Czechoslovakia	1)	GSP actions (duty-free or reduction)
Indonesia	21.11.86	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 1.1.93. Removal of import quotas 1988, 1989, 1990 and 1991	MFN tariff actions and removal of import quotas
South Africa	1)	MFN tariff actions (duty-free treatment)

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 (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 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.

---

<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

(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.<sup>1</sup>

"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.<sup>1</sup>

---

<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. Tropical Roots and Tubers including Manioc

### 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 "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.

#### Manioc (cassava), fresh or dried, including chips and pellets (HS 0714.10)

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

#### Arrowroot, salep, sweet potatoes, etc., fresh or dried (0714.90)

MFN 0% MFN 0% GSP 0%	USA (pellets), <u>CAN</u> , (other than Jerusalem artichokes), FIN (arrowroot), <u>AUS</u> , NZL SWE (other than arrowroot subject to variable levy) <u>USA</u> (fresh dasheens and yams; dried, other than pellets), FIN (Jerusalem artichokes), NOR
MFN/GSP dutiable	USA (fresh, other), CAN (Jerusalem artichokes), JPN, EEC, AUT, FIN (other), <u>CHE</u>

#### Flour and meal of the above (1106.20)

MFN 0% GSP 0% MFN/GSP dutiable	USA, <u>CAN</u> (of other than sago and manioc), JPN (for feeding purposes), NZL <u>CAN</u> (of sago and manioc), NOR (other) JPN (not for feeding), EEC, AUT, FIN; NOR (those of sago pith, manioc, arrowroot and saleproot), SWE, <u>CHE</u> , AUS
--------------------------------------	--

Manioc starch (1108.14)

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

Tapioca (1903.00)

MFN 0% GSP 0%	USA (of arrowroot, manioc or sago), CAN, AUS CHE, NZL
MFN/GSP dutiable	<u>USA</u> (other), JPN, EEC, AUT, FIN, NOR, SWE

6. Manioc (cassava), fresh or dried, remains dutiable for developing countries in the United States (18.8%), Japan (not for feeding 15-25%), EEC (tariff quota)<sup>1</sup>, Austria (import levy) and Sweden (import levy). In Switzerland the incidence of new GSP rate is only about 0.3 per cent. Other tropical roots including sweet potatoes, fresh or dried, remain dutiable in the United States (miscellaneous fresh roots 25%<sup>B</sup>), Canada (Jerusalem artichokes only 5-10%), Japan (15%<sup>U</sup>), EEC (6%<sup>B</sup>, except for sago pith 3%<sup>U</sup> and sweet potatoes 0%<sup>B</sup> within a tariff quota and import levy on imports over a tariff quota), Austria (import levy) and Finland (8% on most products). In Switzerland the incidence of new GSP rate is about 0.3 per cent.

---

<sup>1</sup>The EEC had bound at 6 per cent its MFN duty on manioc and certain other similar roots and tubers (CCCN 0706A, HS 0714.10 and 90) as a result of negotiations with Brazil. However, following a temporary suspension of this tariff binding, which was negotiated with certain GATT members countries at that time, the EEC introduced a tariff quota system for the item. Under the system, imports within set quotas are subject to a duty of 6 per cent (a maximum import levy in terms of the EEC system) and imports exceeding quotas are subject to variable import levies similar to those applied to cereals. However, practically no imports have taken place beyond tariff quotas due to agreed export restraints by Thailand or import levies on imports exceeding quotas. The suspension of tariff bindings was initially valid until 31 December 1986. However, this arrangement has been extended to 31 December 1989. It may be extended further unless denounced by the parties concerned for the end of each three-year period.  
(see MTN.GMG/NG6/W/12/Rev.1 for further details)

Table 2(a)

## Tariffs on Tropical Roots and Tubers - Eleven Developed Country Markets

H.S. Code No.	Harmonized Commodity Description (CCCN)	United States	Canada	Japan	EEC	Austria	Fin-land	Norway	Swe- den	Switz- erland	Aust- ralia	New Zealand
0714.10 (0706)	Manioc (Cassava), fresh or dried	MFN	<u>18.8%</u>	0XB	0XB, 15XU <sup>5</sup> 25XU <sup>6</sup>	Tariff quota	Import levy	0XB	NOK 0.13/ kg	Import levy	Sw F 0.0075/ kg	<u>0%</u>
		GSP	-	-	-	-	-	0%	-	Sw F 0.006/kg		
0714.90 (0706)	Arrowroot, salep, sweet potatoes, etc., fresh or dried	MFN	<u>1/</u>	0XB, 0%, 5-10% <sup>3</sup>	15XU	6XB <sup>7</sup>	Import levy	0XB <sup>10</sup> 8XB <sup>3</sup> 18XB <sup>3</sup>	NOK 0.1/ kg.B	0%U <sup>12</sup>	Sw F 0.0075/ kg.P	<u>0%</u>
		GSP	<u>1/</u>	-	-	-	-	0% <sup>3</sup>	0%	-	Sw F 0.006/ kg	10%U
1106.20 (1104)	Flour and meal of sago, roots or tubers of No.0714	MFN	0XB	1.65€ kg.B <sup>4</sup> , <u>0%</u>	0XB <sup>5</sup> , 25XU	Import levy	Import levy	1XU	NOK 0.2/ kg.B	Import levy	Sw F 0.05/ kg.U	10%U
		GSP		0% <sup>4</sup>	-	-	-	-	ex:0% <sup>11</sup>	-	Sw F 0.04/kg	5%
1108.14 (1108)	Manioc starch	MFN	0XB	1.65€ kg.B	25XU	Import levy	Import levy	10%U	NOK 0.64/ kg.U	Import levy	Sw F 0.1/ kg.U	<u>10%</u>
		GSP		0%	-	-	-	-	-	-	Sw F 0.04/kg	5%
1903.00 (1904)	Tapioca and substitutes therefor	MFN	0XB <sup>2</sup> 0.9€/kg	0XB	16%A	10%+ variable component B	Import levy	13XU	NOK 0.6/ kg.U	Import levy	Sw F 0.025/ kg.p	0XB
		GSP	-		-	2%+ variable component	-	-	-	-	0%	0%

<sup>1</sup>Fresh dasheens 3.8%, GSP 0%; fresh yams 10%B, GSP 0%; fresh, other 25%B, no GSP; not fresh, in the form of pellets 0XB; not fresh, other 13%B, GSP 0%.

<sup>2</sup>Of arrowroot, manioc or sago

<sup>3</sup>Jerusalem artichokes

<sup>4</sup>of sago and manioc

<sup>5</sup>For feeding purposes (under customs surveillance)

<sup>6</sup>Pellets of flour and meal

<sup>7</sup>Sago pith - 3XU, Sweet potatoes - 0XB on imports within an annual tariff quota of 5,000 tonnes. Imports over the tariff quota - import levy since mid-1988.

<sup>8</sup>Manioc starch intended for processing into certain products - 150 ECU/tonne within tariff quotas bound since mid-1988.

<sup>9</sup>GSP not applicable to substitutes obtained from potato or other starches.

<sup>10</sup>Arrowroot

<sup>11</sup>The GSP rate does not apply to flour and meal of sago pith, manioc, arrowr. and saleproot.

<sup>12</sup>Arrowroot is subject to variable levy.

<sup>13</sup>Bound at \$0.0137/kg. The tariff reduction is subject to consultations with countries having contractual rights on the margin of special preference.

Table 2.b.  
Results of Pre-Montreal Negotiations - 15 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>Tropical Roots and Tubers</u>																	
0714.10	2.0	0							0								0
0714.90	2.0	0							ex 10.0	ex 0							
1106.20									ex 10.0	ex 0							
1108.14	85/kg 0.04	10.0									60.0	60.0					
1903.00	0										80.0	60.0					
<u>Tropical Roots and Tubers</u>																	
HS No.	Japan	Malaysia	Mexico	New Zealand	Norway		Sweden		Switzerland		Thailand		Philippines		United States		
	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	
0714.10									RUR/kg	NOK/kg							
0714.90									MFN	ESF							
1106.20									0.0075	0.0060							
1108.14									0.0075	0.0060							
1903.00									0.005	0.04							
									0.16	0.04							
									30.0	25.0							
									ex 1.25	ex 0.50							
									1/9	1/5							

C = contributions (see Table 1 for implementation dates)

Tariffs, NTMs and Contributions on Tropical Roots - Six Countries

Table 2(c)

H.S. No. (CCCN)	Product description	Czechoslovakia (HS)				Hungary (CCCN)				Poland (HS)				Rep. of Korea (HS)				South Africa (HS)				
		MFN		GSP		NTM		MFN		GSP		NTM		MFN		NTM		MFN		NTM		
		88	88	C	88	88	C	88	88	C	88	88	C	88	88	93C	88	88	C	88	88	
0714.10	Mancoc (0706) (Cassava), fresh or dried	0.3%	0.08%	0%	15%	-	5%	8%	5%	0%	20%	To be completed										
0714.90	Arrowroot, (0706) salesp, etc., fresh or dried	0.3%	0.08%	0%	15%	-	5%	3%	-	0%	20%			ex GQ	0%							
1106.20	Flour and meal (1104) of sago, roots or tubers of No. 0714	10%	2.5%	1.5%	50%	-	6%	10%	-	0%	20%			0%	0%							
1108.14	Mancoc (1108) starch	7%	1.75%	0%	30%	10%	0%	10%	0%	20%												
1903.00	Tapioca (1904) and substitutes therefor	4%	1%	0%	50%	-	6%	20%	5%	0%	20%											

Indonesia: -

(b) Non-tariff measures

7. Canada employs a discretionary licensing system for starches. Japan maintains global quotas on starches (see L/6253, pages 15 and 16 for details). Since the early 1980s the European Community has agreed with Thailand on its quantitative export restraints on manioc (see page 8 for information on tariff quotas). Finland applies quotas to starches and discretionary licensing to flour and meal. New Zealand has exempted tropical roots from import restrictions. Import licensing on starches, except for arrowroot starch which has already been exempted from licensing, will be phased out by 1 July 1989.

8. Imports of milled products for animal feedstuffs into Norway are subject to State trading. Norway also applies an import levy, or compensatory amount, to starches, to equalize the price between the imported product and the corresponding price of the same product of internal origin. Flour and meal of sago, manioc, arrowroot and salep are subject to licensing requirements. Imports of manioc root, flour and meal and starches for animal feed are subject to automatic licensing in Switzerland.

B. Major suppliers (see MTN.GNG/NG6/W/12/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) Manioc, fresh or dried

USA (manioc was classified under TSUS 13797 and 14056 together with many other fresh or dried vegetables), JPN, (THA), EEC (THA, IDN), AUT (negligible imports), NOR (SWE), SWE (EEC), CHE (ISR, EEC), AUS (WSM)

(b) Arrowroot, salep, etc., fresh or dried

USA (dasheens-DOM; yams-JAM, COL, BRA)  
JPN (KOR, CHN), EEC (CHN, THA), AUT (negligible imports), FIN (ISR), NOR (ISR), SWE (EEC), CHE (ISR, EEC), AUS (WSM)

(c) Flour and meal

CAN (USA, THA), JPN (CAN, CHN), EEC (BRA, SUR), AUT (negligible imports), FIN (EEC), NOR (EEC, THA), SWE (EEC), CHE (EEC), AUS (JPN, USA), NZL (EEC)

(d) Manioc starch

CAN (USA, THA), JPN (THA), EEC (THA), AUT (negligible imports), FIN (EEC), NOR (EEC, THA), SWE (EEC), CHE (EEC, THA), AUS (n.a.), NZL (EEC)

(e) Tapioca

JPN (USA, BRA), EEC (THA, MYS), AUT (negligible imports), FIN (EEC), NOR (no imports), SWE (n.a.), CHE (MYS), NZL (MYS, EEC)

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

n.s. = not specified

C.A. = Central American Countries

0714.10	Manioc (cassava), fresh or dried	ASEAN(EEC), MEX(n.s.), NGA(AUT, JPN, SWE, NZL, CHE, USA), BUR (AUS, EEC, USA), CA-NIC (JPN, AUT, CHE, EEC, SWE), CA-NIC, SLV (USA)
0714.90	Arrowroot, sapel, sweet potatoes etc., fresh or dried	BRA(n.s.), MEX(n.s.) EGY (AUT, SWE, CHE)
1106.20	Flour and meal of sago, roots or tubers of No. 0714	BRA(n.s.)
1108.14	Manioc starch	ASEAN(EEC, JPN), BRA(n.s.), CA-NIC (EEC, USA, JPN, AUT, CAN, FIN, NOR, NZL, AUS, SWE, CHE)
1903.00	Tapioca and substitutes therefor	ASEAN(EEC)

## II. Rice

### A. 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 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 3(a), (b) and (c) in this section.

- (a) ) Rice in the husk or husked (1006.10 and 20)  
(b) )

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

- (c) Semi-milled or wholly-milled rice (1006.30)

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

- (d) Broken rice (1006.40)

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

- (e) Rice flour (1102.30)

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

- (f) Groats, meal and pellets of rice (1103.14)

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

Table 3(a)

Tariffs on Rice - Eleven Developed Country Markets

Sweden: 0% (all items), Australia 0% (all items)

H.S. Code No. (CCCN)	Harmonized Commodity Description		United States	Canada	Japan	EEC	Austria	Fin-land	Norway	Switz-erland	New Zealand
1006.10	Rice in the husk (paddy or rough)	MFN	2.8¢/kg.U	0XB	15%U 0XA	Variable levy	0XU	5XB	0XB	Sw F 0.006/kg.B	0XB
		GSP	-			-		-		0%	
1006.20	Husked (brown) rice	MFN	3.3¢/kg.U basmati 1.3¢/kg.B	0XB	15%U 0XA	Variable levy	0XU	5XB	0XB	Sw F 0.006/kg.B	0XB
		GSP	-			-		-		0%	
1006.30	Semi-milled or wholly milled rice	MFN	2.2¢/kg.B, par-boiled 17.5XB	\$5.51/ tonne B	15%U 0XA	Variable levy	0XU	15XB	NOK 0.60/kg.B 2/	Sw F 0.03/kg.B	0XB
		GSP	0%	0%		-		-	0%	0%	
1006.40	Broken rice	MFN	0.69¢/kg.B	\$5.51/ tonne B	15%U 0XA	Variable levy	S 0.07/ kg.B Import levy	25%U	NOK 0.60/kg.B 2/	Sw F 0.03/kg.P	0XB
		GSP	-	0%		-	-	-	0%	-	
1102.30 (1101)	Rice flour	MFN	0.2¢/kg.B	1.65¢/kg.B	25XU	Variable levy	38% min. S 1.7/ kg.U	10XB	0XB	Sw F 0.2/kg.U 3	0%
		GSP	0%	0%	-	-	-	-	-	-	
1103.14 (1102)	Groats, meal and pellets of rice	MFN	0.2¢/kg.B	0XB	25XU	Variable levy	As above	10XB	0XB	Sw F 0.045/kg.B	0XB
		GSP	0%		-	-	-	-		Sw F 0.04/kg	

<sup>1</sup>In packings of 5 kg. or less - 44%, minimum S 2/kg.U.<sup>2</sup>Inedible - NOK 0.20/kg.B. GSP 0%<sup>3</sup>Denatured - Sw f 0.003/kg.U.

Table 3 (b)  
Results of Pre-Market Negotiations of Rice - 15 Markets

HS No.	Australia		Austria		Brazil		Cancun		Central America		EEC		Finland	
	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)
<b>Rice</b>														
1005.10	2.0	0							0					
1005.20	2.0	0							0					
1005.30	2.0	0												
1006.40	2.0	0												
1102.30	\$ 0.016/ kg	0												
1103.14	\$ 0.005/ kg	0							0					
<b>Rice</b>														
HS No.	Japan	Malaysia	Mexico	New Zealand	Norway	Sweden	Switzerland	Thailand	United States	Philippines				
	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)
1005.10					0	0								
1005.20					0	0								
1005.30					0	0.20 EUR/kg	GSF 0	0						
1006.40					0	0.60 EUR	ESP 0							
1102.30					0	0.20 EUR	GSF 0	0						
1103.14					0	0	0	0						
							EUR FOB	ESF 0.165						

C = contributions (see Table 1 for implementation dates)

Table 3(e)

Tariffs, NTMs and Contributions on Rice - Six Countries

H.S. No. (CCCN)	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
1006.10 Rice in the (1006) husk (paddy or rough)	1.8%	0.45%	0%	25%	5%	0%	0%	-	-	5%	To be completed	2c/kg	-	88	C
1006.20 Husked (brown) (1006) rice	1.8%	0.45%	0%	25%	5%	0%	0%	-	-	5%	-	2c/kg	-	88	C
1006.30 Semi-milled (1006) or wholly milled rice	1.8%	0.45%	0%	0%	-	-	0%	-	-	5%	-	4c/kg, 6c/kg	-	88	C
1006.40 Broken rice (1006)	1.8%	0.45%	0%	5%	0%	-	0%	-	-	5%	-	4c/kg	-	88	C
1102.30 Rice flour	9.75%	2.44%	1.5%	10%	-	5%	3%	0%	-	20%	-	20%	-	88	C
1103.14 Groats, meal (1102) and pellets of rice	10%	2.5%	1.5%	50%	-	0%	0%	-	-	20%	-	20%	-	88	C

Indonesia: -

(b) Non-tariff measures

11. In the United States, the Food Security Act of 1985 continues the system of target prices, loan rates, deficiency payments and area reduction programmes. The Act also provides for the continuation of the Export Enhancement Programme, designed to counter subsidized exports from other countries. In practice, it has allowed the United States to lower their export prices on rice and to make its rice exports more competitive. United States export prices for rice have been comparable with the prices of similar rice on world markets, reflecting the linking of its loan repayment rate to a calculated "prevailing world market level". In 1986, the United States introduced a countervailing duty of 0.824 per cent on imports of rice from Thailand.

12. In Japan, the export and import of rice are under Government management. State trading, introduced in 1942 under the Food Control Law has as an objective the stabilization of the national rice economy by adjusting supply and demand in order to guarantee food security for the population. Each year, the Government fixes purchase and resale prices taking into account rice production costs, consumers' household expenditure, commodity prices and certain other economic conditions and factors. Given surplus rice production, the Government of Japan has taken a series of steps to sustain consumption and cut output by various measures including the limitation of acreage for rice production and decreases or restraints on increases in producer and consumer prices. Rice producer prices were cut in 1987 and 1988 by 5.95 per cent and 4.6 per cent, respectively. Japan maintains global quotas on rice flour and meal.

13. In the EEC, in conformity with the Common Agricultural Policy, intervention prices for rice are fixed with a view to ensuring, inter alia, a certain level of income to producers; hence, rice imports are subject to variable levies (e.g. 456.2 ECU per tonne or US\$ 520 per tonne on average in January-September 1987). EEC has introduced a "buying-in" price for cereals, including rice, which for the 1987/88 season, was 94 percent of the intervention price, representing a 6 per cent fall in the minimum amount received by farmers. However, at the same time a special long grain (indica) production subsidy of 330 ECU/hectare was introduced. In addition, support prices for rice in both Portugal and Spain rose, as a further stage in the alignment of their prices with those in the other EEC member countries. (Source: FAO CCP:RI 88/4). In early 1987, EEC introduced a new regulation whereby up to 10,000 tons of basmati rice are admitted into the Community at a reduced import levy, i.e. 25 per cent lower than the import levy charged on other long-grain rice.

14. With effect from 19 March 1987, Austria introduced quotas on imports of broken rice under the provisions of Article XIX (L/6144). Austria employs discretionary licensing for rice flour and meal. Rice meal is subject to State trading.

15. Finland employs discretionary licensing for rice meal. In Norway, rice flour and meal are subject to State trading.

16. Switzerland maintains global quotas on rice flour for animal feed. Swiss agricultural legislation provides for imports of fodder to be controlled in order to discourage surplus meat and milk production. In Switzerland, imports of rice for human consumption are subject to automatic licensing (AG/DOC/2/CHE/1), while imports of unprocessed and broken rice, as well as rice flour for animal feed purposes are subject to import levies (AG/DOC/6/CHE/1). The import levy on broken rice was raised from Sw F 300 per ton to Sw F 500 per ton on 1 July 1986, but it was reduced to Sw F 400 per ton on 1 January 1987.

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

17. 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) Rice in the husk (paddy or rough)

USA (THA,IND), JPN (no imports), EEC (USA), AUT (EEC,THA,USA), FIN (EEC,USA), CHE (USA,EEC), AUS (THA,USA,PAK)

(b) Rice, husked

USA (basmati-IND,CAN,PAK; other-IND,THA), JPN (KOR), EEC (USA,SUR,THA,IND), AUT (EEC,THA,USA), FIN (EGY,AUS),CHE (USA,EEC), AUS (THA,USA,PAK)

(c) Semi-milled & wholly-milled rice

USA (THA,IND), CAN (USA,THA,IND), JPN (THA), EEC (THA,USA), EGY, AUT (EEC,THA,USA), FIN (USA), NOR (USA, EEC), CHE (USA, EEC), AUS (THA, USA, PAK)

(d) Broken rice

CAN (USA,THA,IND), JPN (THA), EEC (THA,USA,URY), AUT (EEC,ROM), FIN (USA), NOR (no imports), CHE (USA,EEC), AUS (THA, USA, PAK)

(e) Rice flour

USA (THA), CAN (USA,THA, HKG), JPN (THA) EEC (THA), AUT (negligible imports), FIN (EEC), CHE (EEC), AUS (THA,EEC), NZL (AUS,CHN)

(f) Groats, meal and pellets of rice

USA (THA), JPN (THA), EEC (USA), AUT (CHE,EEC,BRA,USA), FIN (SUN), CHE (n.a.), AUS (n.a.)

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

n.s. = not specified

C.A. = Central American Countries

1006.10	Rice in the husk (paddy or rough)	AUS(n.s.), ASEAN(USA), BUR(EEC, CSK), URY(EEC, SWE, FIN, NOR), PAK(AUS, CAN, EEC, FIN, AUT, JPN, NOR, CHE, USA, NZL), EGY (FIN, JPN)
1006.20	Husked (blown) rice	AUS(n.s.), ASEAN(EEC, USA), BUR(EEC, CSK), IND(USA, JPN, EEC, AUT, FIN, CHE, AUS, NOR, NZL), MEX(n.s.), URY(EEC, SWE, FIN, NOR), PAK(AUS, CAN, EEC, FIN, AUT, JPN, NOR, CHE, USA, NZL)
1006.30	Semi-milled or wholly milled rice	AUS(n.s.), ASEAN(EEC, JPN, USA), BUR(EEC, CSK), IND(USA, CAN, JPN, EEC, AUS, FIN, NOR, CHE, AUT, NZL), URY(EEC, SWE, FIN, NOR), PAK(AUS, CAN, EEC, FIN, AUT, JPN, NOR, CHE, USA, NZL)
1006.40	Broken rice	AUS(n.s.), ASEAN(EEC, JPN, USA), BUR(EEC, CSK), URY (EEC, SWE, FIN, NOR), PAK(AUS, CAN, EEC, FIN, AUT, JPN, NOR, CHE, USA, NZL), EGY (AUT, FIN, NOR, JPN)
1102.30	Rice flour	AUS(n.s.)

III. Tobacco

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

(a) Tariffs

18. 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. "0ZB" 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.

(a) Unmanufactured tobacco (2401)

MFN 0ZB	FIN,NOR,SWE,AUS (for manufacturing cigars and cigarillos), NZL (for manufacturing cigars)
MFN 0ZU	JPN,CHE (for manufacturing cigars, cigarettes, etc.), AUT (imports by monopoly)
GSP 0%	USA (wrapper tobacco, oriental type tobacco)
MGN/GSP dutiable	USA (other), CAN,EEC,AUT (imports by other than monopoly), CHE (other), <u>AUS</u> (other), <u>NZL</u> (other)

(b) Cigars and cigarillos

GSP 0%	USA (each valued 23¢ or over), <u>NOR</u> , SWE
MFN/GSP dutiable	USA (other), CAN,JPN, <u>EEC</u> , AUT, FIN,CHE, AUS, <u>NZL</u>

(c) Cigarettes

MFN 0ZA	JPN
GSP 0%	USA (containing clove and not paper wrapped), <u>NOR</u> , SWE
MFN/GSP dutiable	USA (paper wrapped), CAN, <u>EEC</u> , AUT, FIN, CHE,AUS,NZL

(b) Non-tariff measures

19. In New Zealand licensing restrictions on manufactured tobacco (HS 2402.10 and 2402.20) will be removed on 1 July 1989. Amongst EEC members, imports by France of leaf tobacco, tobacco refuse, manufactured tobacco and tobacco extracts and essences are under State monopoly, administered by SEITA (Source d'exportation industrielle des tabacs et allumettes).

20. All imports of tobacco are subject to State trading in Austria. The tobacco monopoly covers the production, the processing, the importation and the use of monopoly goods. Quotas sometimes granted within the framework of trade arrangements do not constitute a strict obligation to purchase those quantities. The importation of leaf tobacco and manufactured tobacco into Japan has been liberalized since 1 April 1985, abolishing the State monopoly system by the Japan Tobacco and Salt Public Corporation. However, as a consequence of the continuing monopoly of the production of manufactured tobacco by the Japan Tobacco Inc. (JTI), which is the private enterprise re-organized from the Japan Tobacco and Salt Public Corporation, the importations of leaf tobacco is in effect dependent upon the purchases by JTI.

Table 4(a)

Tariffs on Tobacco - Eleven Developed Country Markets

United States and EEC (2401 only): See separate tables in the following pages

H.S. Code No.	Harmonized Commodity Description		Canada	Japan	EEC	Austria	Fin-land	Norway	Swe-den	Switz-erland	Aust-ralia	New Zealand
2401.10	Tobacco, not stemmed/ stripped	MFN	0% <sup>1</sup> 24.25¢/ kg.B <sup>2</sup> 27.5¢/ kg.B	0%U		S 4/ kg.B <sup>7</sup>	0%B	0%B	0%B	0% <sup>8</sup> , Sw F 1/kg.U	15% <sup>9</sup> 0% <sup>10</sup>	12%
			GSP	0% <sup>2</sup> 18.36¢/ kg. <sup>3</sup>		-					10% <sup>9</sup>	12%
2401.20	Tobacco, partly or wholly stemmed/ stripped	MFN	4¢/ kg.B	0%U		S 7.5/ kg.B <sup>7</sup>	0%B	0%B	0%B	As above	15% <sup>9</sup> 0% <sup>10</sup>	12%
			GSP	0% <sup>4</sup> 29.39/ kg.		-					10% <sup>9</sup>	12%
2401.30	Tobacco refuse	MFN	10.2% <sup>B</sup>	0%U		S 4/ kg.B <sup>7</sup>	0%B	0%B	0%B	As above	15% <sup>9</sup>	12%
			GSP	6.5%		-					10% <sup>9</sup>	12%
2402.10	Cigars, cheroots and cigarillos	MFN	10%+ \$3.20/ kg.B	60%U 20%A	52% <sup>B</sup>	S 233/ kg.B <sup>7</sup>	FIN 24.56/ kg.B	NOK 15/ kg.P	SEK 1.70- 8.90/ 100 units B	Sw F 17/kg U	\$A 3.81/ kg.U <sup>11</sup>	20%
			GSP	6.5%+ \$2.13/kg 0% <sup>5</sup>	-	35%	-	-	0%	0%	-	MFN rate minus 5%
2402.20	Cigarettes	MFN	20% <sup>B</sup>	90%U 0%A	90% <sup>B</sup>	\$266/ kg.B <sup>7</sup>	FIM 24.56/ kg.B	NOK 17/ kg.B	SEK 0.60- 1.10/ 100 units B	Sw F 8.75- 17.5/ kg.U	\$A 2.44/ kg.U <sup>11</sup>	20% <sup>B</sup>
			GSP	-		60%	-	-	0%	0%	-	MFN rate minus 5%

<sup>1</sup>For use as wrappers in the manufacture of cigars.<sup>2</sup>Turkish type<sup>3</sup>Other<sup>4</sup>For use in the manufacture of cigars.<sup>5</sup>Hand-rolled cigars<sup>6</sup>Duty rate reduced to 43 per cent until 31 December 1990.<sup>7</sup>Imports by the monopoly administration are admitted free of duty.<sup>8</sup>For the manufacture of cigars, cigarettes, etc.<sup>9</sup>The implementation of tariff reductions will be staged between 1.1.88 and 1.7.92. Under a local content scheme, tobacco manufacturers sourcing not less than 50 per cent of their leaf requirements from Australian growers receive duty concessions on imported leaf (L/6435, page 8).<sup>10</sup>For manufacturing cigars, cheroots and cigarillos.<sup>11</sup>In addition, imports are subject to an excise duty of \$39.35/kg, which is levied equally on domestic and imported products. Excise rates are adjusted twice annually to reflect movements of the consumer price index.<sup>12</sup>For the manufacture in a licensed manufacturing warehouse into: cigars 0%<sup>B</sup>, tobacco, cigarettes and snuff 12.5%<sup>B</sup>, GSP 10%. For other purposes \$73.48 per 100kg, no GSP.

United States Duties

H.S.	Description	MFN (1983)	Ad Valorem <sup>1</sup> Incidence	GSP (1988)
2401.10	Tobacco, not stemmed/stripped:			
2401.10.20	Containing over 35 per cent wrapper tobacco	79.4¢/kg.B	7.2%	Free
	Not containing wrapper tobacco, or not containing over 35 per cent wrapper tobacco:			
	Cigarette leaf:			
2401.10.40	Oriental or Turkish type not over 21.6 cm in length	25.4¢/kg.B	7.8%	Free
2401.10.60	Other	28.1¢/kg.B	12.6%	-
2401.10.80	Other, including cigar leaf	35.5¢/kg.+ 43.9¢/kg. on wrapper tobacco content B	n.a.	-
2401.20	Tobacco, partly or wholly stemmed/stripped:			
2401.20.05	Not threshed or similarly processed:			
	Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together	\$6.45/kg.U	n.a.	-
2401.20.20	Other:			
	Containing over 35 per cent wrapper tobacco	\$1.37/kg.+ \$2.04/kg. on filler tobacco content B	n.a.	Free
2401.20.40	Not containing wrapper tobacco, or not containing over 35 per cent wrapper tobacco	44.1¢/kg.+ 92.9¢/kg. on wrapper tobacco content B	n.a.	-
2401.20.60	Threshed or similarly processed:			
2401.20.80	From cigar leaf	35.5¢/kg.B	21.7%	-
	Other	44.1¢/kg.B	13.4%	-
2401.30	Tobacco refuse:			
	Tobacco stems:			
2401.30.30	Not cut, not ground and not pulverized	Free B		
2401.30.60	Cut, ground or pulverized	\$1.21/kg.U	250.6%	-
2401.30.90	Other	35.5¢/kg.B	21.7%	-
2402.10	Cigars, cheroots and cigarillos containing tobacco:			
2402.10.30	Each valued less than 15¢	\$4.21/kg.+ 10.5%B	23.9%	-
2402.10.60	Each valued 15¢ or over but less than 23¢	\$1.26/kg.+ 3%B	9.0%	-
2402.10.90	Each valued 23¢ or over	\$1.26/kg.+ 3%B	6.3%	Free
2402.20	Cigarettes containing tobacco:			
2402.20.10	Containing clove	92.6¢/kg.+ 2%B	8.3%	Free
2402.20.80	Others:			
	Paper-wrapped	\$2.34/kg.+ 5%B	26.0%	-
2402.20.90	Other	\$2.34/kg.+ 5%B	24.4%	Free

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

EEC Duties on Unmanufactured Tobacco

MFN (1988)

2401.10	Tobacco, not stemmed/stripped:	
10	- Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco <sup>1</sup> :	23% MIN 28 Ecu MAX 30 Ecu/ 100 kg/net bound
20		
30		
41		
50	- Other	14% MIN 28 Ecu MAX 70 Ecu/ 100 kg/net bound
60		
70		
80		
90		
2401.20	Tobacco, partly or wholly stemmed/stripped:	
10	- Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco <sup>1</sup> :	23% MIN 28 Ecu MAX 30 Ecu/ 100 kg/net
20		
30		
41		
49		
50	- Other	14% MIN 28 Ecu MAX 70 Ecu/ 100 kg/net bound
60		
70		
80		
90		

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

EEC Duties on Unmanufactured Tobacco (cont'd)

GSP (1988)

EC tariff heading No.	Description	GSP rate	Global community tariff quotas		
			Quota amount (tonnes)	Initial share of quota amounts allocated to Member States (tonnes)	
2401.10.10	Unmanufactured	6%	66,950	Benelux	7,098
2401.20.10	Virginia "flue-cured" type tobaccos	with min. of 16 ECU and max. of 27 ECU/100 kg.	(reserve: 1,200)	Denmark	1,501
				Germany	10,110
				Greece	500
				Spain	4,750
				France	1,090
				Ireland	1,944
				Italy	3,555
				Portugal	1,000
				United Kingdom	34,202
2401.10.50	Unmanufactured	14%	20,000	Benelux	4,000
2401.10.70	tobacco, other,	with min. of	(reserve:	Denmark	860
2401.10.80	excluding the	28 ECU and	1,400)	Germany	2,220
2401.10.00	sun-cured	max. of 31		Greece	20
2401.20.50	oriental type	ECU/100 kg.		Spain	8,940
2401.20.70				France	1,860
2401.20.80				Ireland	20
2401.20.90				Italy	40
				Portugal	340
				United Kingdom	300

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

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

Table 4(b)  
Results of Pre-Montreal Negotiations - 10 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)
<b>Tobacco</b>																
2301.10	Various specific rates	15.0 <sup>1</sup>														
2401.20	Various specific rates	15.0 <sup>1</sup>														
2401.30	A\$/kg 1.99	15.0 <sup>1</sup>														
2402.10																
<b>Tobacco</b>																
HS No.	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)
2401.10																
2401.20																
2401.30																
2402.10																
2402.20																

<sup>1</sup>To be phased in by 1992. Tobacco for use in the manufacture of cigars, cheroots or cigarettes - 0% bound already.

C = contributions (see Table 1 for implementation dates)

Table 4(c)  
Tariffs, NTMs and Contributions on Tobacco - Six Countries

H.S. No. (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
2401.10	Tobacco, (2401) not stemmed/ stripped	9.8%	2.44%	1.5%	32%	-		5%	0%	0%	50%	To be completed	200c/kg	-	STR
2401.20	Tobacco, partly or wholly stemmed/ stripped	9.8%	2.44%	1.5%	32%	-		10%	0%	0%	50%		200c/kg	-	STR
2401.30	Tobacco refuse (2401)	2.5%	0.6%	0%	10%	-	-	0%			50%		77c/kg	-	STR
2402.10	Cigars, cheroots and cigarillos (2402)	9%	2.25%	1.4%	75%	20%	-	50%	15%	0%	100%		110c/kg net	-	
2402.20	Cigarettes (2402)	26%	6.5%	-	90%	20%	-	50%	20%	0%	100%		0.205c each	-	

Indonesia:-

Base rate

2402.20.100	Clove cigarette	60%	30%
2403.99.000	Tobacco, manufactured, other	60%	30%
2403.99.200	Beadles	60%	30%
2403.99.200	Tobacco stuff	60%	30%

New rate

B. Major suppliers (see MTN.GNG/NG6/W/12/Add.1 for details)

21. 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 on page 30.

Unmanufactured tobacco

USA (wrapper tobacco-HND,CMR,NIC,MEX; oriental type - TUR,EEC,YUG,BGR,THA; other-BRA,GTM,KOR,CAN,PAN,DOM,THA,CAN; scrap tobacco - IDN,BRA,DOM,PHL,EEC), CAN (USA,EEC,DOM,CUB), JPN (USA,EEC,MEX,TUR, THA, MWI, PHL,CHN,IND), EEC (USA,BRA,ZWE,MWI,TUR,BGR, IDN,KOR,IND), AUT (USA, EEC,ZWE,BRA,BGR,YUG), CHE (for cigars - IDN,BRA,EEC,USA; other - USA, EEC,BRA,TUR), AUS (USA,PNG,MWI,KOR,PHL), NZL (USA,ZWE,BRA,KOR,THA)

Cigars and cigarillos

USA (DOM,JAM,HND,MEX,EEC), CAN (EEC, USA,CHE,CUB), JPN (USA,EEC,CAN, CUB), EEC (CUB, CIV,USA,CHE), AUT (EEC,CHE), FIN (SWE,EEC,AUT), NOR (EEC,SWE), SWE (EEC,USA,CUB), CHE (CUB,EEC,IND), AUS (EEC,CUB,USA,CHE) NZL (EEC,USA)

Cigarettes

USA (with clove-IDN; other-EEC,CAN,IDN), CAN (USA,CHE,EEC), JPN (USA, EEC, IDN), EEC (CHE,USA,CUB), AUT (EEC,YUG), FIN (CHE), NOR (CHE,FIN), SWE (CHE,USA,EEC, FIN), CHE (AUT,EEC,FIN, IDN), AUS (USA,EEC), NZL (USA,EEC)

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

C.A. = Central American Countries

n.s. = not specified

2401.10	Tobacco, not stemmed/stripped	AUS(n.s.), ASEAN (EEC,NZL,JPN, USA), PER (EEC), LKA(EEC), BUR (AUS,CAN,EEC), IND(AUS,AUT,CAN, EEC,NZL,CHE,USA,JPN), MEX (n.s.), COL(USA,EEC,AUT), URY(EEC), NGA (AUT,JPN,CAN,CHE,USA), PAK(AUS, AUT,CAN,EEC,NZL,CHE,USA,JPN), CA-NIC(NZL,AUS,CAN,CHE), CA-GTM (JPN), CA-GTM.NIC (AUT), CA-HND, NIC (EEC), CA-GTM,HND,NIC, SLV (USA)
2401.20	Tobacco, partly or wholly stemmed/stripped	AUS (n.s.), ASEAN(JPN,USA), LKA (EEC), BUR (CAN,EEC), IND(AUS,AUT, CAN,EEC,NZL,CHE,USA,JPN), MEX (n.s.), COL (USA,EEC,AUT), URY (EEC), TZA(USA), NGA(AUT,JPN,CAN, CHE,USA), PAK(AUS,AUT,CAN,EEC, NZL,CHE,USA,JPN), CA-NIC (CAN, NZL,AUS,JPN,CHE),CA-HND, NIC(EEC) CA-GTM, NIC (AUT), CA-GTM,HND,NIC SLV (USA)
2401.30	Tobacco refuse	AUS(n.s.), ASEAN(USA), IND(AUS, AUT,CAN,EEC,NZL,CHE,USA,JPN), MEX (n.s.), COL(USA,EEC,AUT),BUR(CAN), URY (EEC), CA-NIC (JPN,AUT,CAN, AUS,CHE), CA-HND,NIC(EEC), CA-GTM, HND, NIC, SLV (USA)
2402.10	Cigars, cheroots and cigarillos	AUS, (n.s.), ASEAN(EEC,CHE,USA), BRA(n.s.), BUR (USA,EEC,AUS,CAN), IND (EEC,CHE,USA), URY (EEC), PAK (AUS,AUT,CAN,EEC,FIN,JPN,NZL,NOR, SWE,CHE,USA), CA-NIC (JPN,CAN,FIN, NZL,AUS,EEC),CA-HND, NIC(CHE), CA-HND,NIC,SLV (USA)
2402.20	Cigarettes	AUS(n.s.), ASEAN (EEC,JPN,USA), BRA(n.s.), IND(EEC,CHE,USA), URY (EEC), NGA(CHE,USA),PAK (AUS,AUT, CAN,EEC,FIN,JPN,NZL,NOR,SWE,CHE, USA), BUR (AUS,CAN),CA-NIC (CHE)
ex 2403	Other manufactured tobacco and manufactured tobacco substitutes	CA-HND (USA)

LIST OF COUNTRY NAMES AND ABBREVIATIONS:

AFG	AFGHANISTAN	CIN	CUINLA	OMO	OTHER MFN ORIGIN
AGL	ANGUILLA	GLF	GUADELOUPE	OMT	OTHER MFN TREATMENT
AGO	ANGOLA	GMB	GAMBIA	OOR	OTHER ORIGIN
ALB	ALBANIA	GHO	GSP MFN ORIGIN	OPT	OTHER PREFERENTIAL TREATMENT
AND	ANDORRA	GHT	GSP MFN TREATMENT	PAF	PORTUGUESE AFRICA
ANN	ANTILLES NES	GKB	GUINEA-BISSAU	PAK	Pakistan
ANT	NETHERLANDS ANTILLES	GNQ	EQUATORIAL GUINEA	PAN	PANAMA
ARE	UNITED ARAB EMIRATES	GOO	GSP OTHER ORIGIN	PAS	PORTUGUESE ASIA
ARG	ARGENTINA	GPT	GSP PREFERENTIAL TREATMENT	PCI	PACIFIC TRUST TERR.
ARS	ARABIAN STATES, NES	GRC	GREECE	PCN	PITCAIRN ISLAND
ARU	ARUBA	GRD	grenada	PCZ	PANAMA CANAL ZONE
ASM	AMERICAN SAMOA	GRL	GREENLAND	PER	PERU
ATB	BRITISH ANTARC. REG.	GTH	GUATEMALA	PHL	PHILIPPINES
ATF	FRENCH ANTARC. TERR.	GUF	FRENCH GUIANA	PNG	PAPUA NEW GUINEA
ATG	ANTIGUA AND BARBUDA	GUM	GUAM	POL	POLAND
ATH	DROMNING HAAUD LAND	GUY	GUYANA	PRI	PUERTO RICO
AUS	AUSTRALIA	HKG	HONG KONG	PRK	KOREA, DEM. REPUBLIC
AUSP	AUSTRALIA	HMD	HEARD & MCDONALD ISL	PRT	PORTUGAL
AUT	AUSTRIA	HRD	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	IOI	IR. 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
BMI	BERMUDA	ITA	ITALY	SCH	ST. CHRISTOPHER-NEVIS
BOL	BOLIVIA	JAM	JAMAICA	SDN	SUDAN
BRA	BRAZIL	JOR	JORDAN	SEN	SENEGAL
BRB	BARBADOS	JPN	JAPAN	SGP	SINGAPORE
BRN	BRUNEI DARUSSALAM	JTN	JOHNSTON ISLAND	SHN	ST HELENA & DEPEND.
BTN	BHUTAN	KBT	KIRIBATI	SLB	SOLOMON ISLANDS
BUR	BURMA	KEN	KENYA	SLE	SIERRA LEONE
SVT	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	LAD	LAO PEOPLE'S DEM REP	STP	SAO TOME & PRINCIPAL
COX	COCOS (KEELING) ISL.	LBW	LEBANON	SUM	U.S.S.R.
CHE	SWITZERLAND	LBR	LIBERIA	SUR	SURINAME
CHL	CHILE	LBY	LIBYAN ARAB JAMAHIR.	SWE	SWEDEN
CHN	CHINA	LCA	SAINT LUCIA	SWZ	SWAZILAND
CIV	COTE D'IVOIRE	LIE	LIECHTENSTEIN	SYC	SEYCHELLES
CLA	COMMONW.LATIN AMER.	LKA	SRI LANKA	SYR	SYRIAN ARAB REPUBLIC
CML	CEUTA AND MELILLA	LSO	LESOTHO	TCA	TURKS & CAICOS IS.
CHR	CAMEROON	LWN	LEEWARD & WINDWARD	TCD	CHAD
CNT	COMMONW.ANTILLES, NES	MAC	MACAO (MACAU)	TGO	TOGO
CHY	CANARY ISLANDS	NAR	MORROCCO	THA	THAILAND
COA	COMMONW. AFRICA, NES	MDC	MADAGASCAR	TKL	TOKELAU
COC	COMMONW.OCEANIA, NES	MDV	MALDIVES	TMN	EAST TIMOR
COG	CONGO, REPUBLIC	MEX	MEXICO	TON	TONGA
COK	COOK ISLANDS	MFD	MFN DOC	TOT	TOTAL
COL	COLOMBIA	MFE	MFN ETA	TTO	TRINIDAD & TOBAGO
COM	COMOROS	MFL	MFN DOC	TUN	TUNISIA
CPV	CAPE VERDE	MFK	MFN ORIGIN	TUR	TURKEY
CRI	COSTA RICA	MID	MIDWAY ISLANDS	TUV	TUVALU
CSK	CZECHOSLOVAKIA	MII	MALI	TZA	TANZANIA
CTE	CANTON & Enderbury	MLT	MALTA	UCA	UGANDA
CUB	CUBA	MNG	MONGOLIA	UNS	UNSPECIFIED
CUR	CURACAO	MNZ	MOZAMBIQUE	UNT	U.S. ANTILLES, NES
CXR	CHRISTMAS ISLAND	MRT	MURITANIA	URY	URUGUAY
CYN	CAYMAN ISLANDS	MSP	MONTSERRAT	USA	UNITED STATES
CYP	CYPRUS	MTQ	MARTINIQUE	USO	U.S. OCEANIA, NES
DOR	GERMAN DEMOCR. REP.	MUS	Mauritius	VAT	VATICAN CITY STATE
DEU	GERMANY, FEDERAL REP.	MWI	MALAWI	VCT	ST VINCENT GRENADINE
DJI	DJIBOUTI	MWP	MALAWI	VEN	VENEZUELA
DMA	DOMINICA	MYS	MALAYSIA	VGB	BRITISH VIRGIN IS.
DNK	DENMARK	MYT	MAYOTTE	VIR	U.S. VIRGIN IS.
DOM	DOMINICAN REPUBLIC	RAM	MARSHALL(S. & N. AFRICA)	VNM	VIET NAM
DZA	ALGERIA	NCL	NEW CALEDONIA	VNM	VIET NAM
ECU	ECUADOR	RER	NIGER	VUT	VANUATU
EEC	E.E.C.	RKF	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	ZME	ZIMBABWE
FOG	FRENCH OCEANIA, NES	NZP	NEW ZEALAND		
FRA	FRANCE	NZT	N.Z. TERRITORIES, NES		
FRO	FAEROE ISLANDS	OAA	ARCTIC & ANTARCTIC, NES		
GAB	GAZON	OAF	OTHER AFRICA, NES		
GBR	UNITED KINGDOM	OAN	OTHER ASIA, N.E.S.		
CEL	GILBERT & ELLICE IS.	OAT	AUSTRALIAN TERR., NES		
CHA	GHANA	OCE	OTHER OCEANIA, NES		
GIB	GIBRALTAR	OMN	OMAN		