

Regional Seminar on Market Access for Non-Agricultural Products

Bali, Indonesia 2011

The WTO Tariff databases

Alya Belkhodja

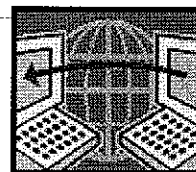
Economic Research and Statistics Division



Two main tariff and trade databases

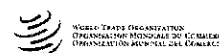
Integrated Data Base (IDB)

- WTO Members' annual notifications
- tariff and import information linked at the tariff line level, as of 1996



Consolidated Tariff Schedules (CTS)

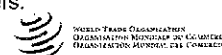
- information in electronic and standardized form
- tariff and agricultural commitments of all WTO Members



Integrated Database (IDB)



<input type="checkbox"/>	IDB: Contents	1210 country periods 146 countries	4
	Customs tariffs	MFN applied duties as of 1996 MFN current bound duties	
	Imports	Values and volumes as of 1996 (by partner, national tariff line level)	
	Other information	Product descriptions, binding status Correlation tables	
	Optional information	Preferential duties (e.g. GSP, LDC, RTA, etc.) Ad Valorem Equivalent (AVE's) Tariff rate quotas (TRQs)	
* Includes non WTO Members; Data are available for all 125 WTO Members.			

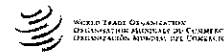


IDB Notification

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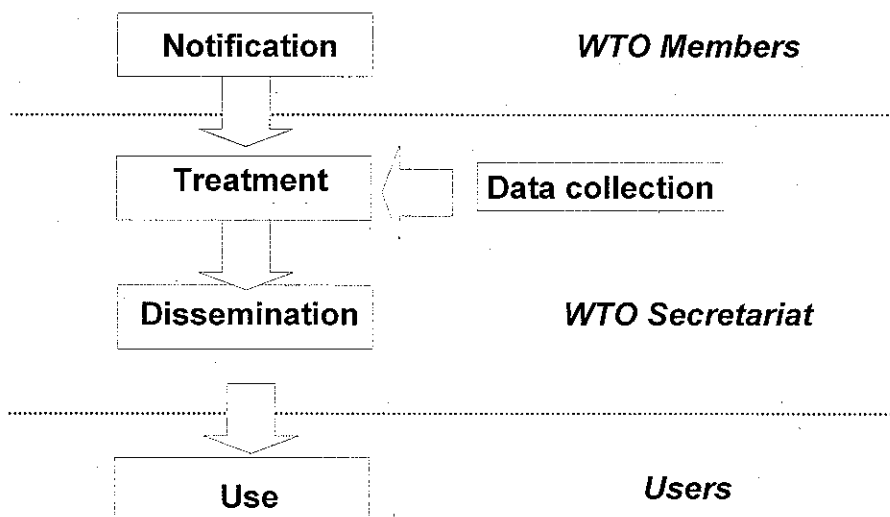
General Council Decision (16 July 1997)

- Annual notification compulsory
- No fixed format - PC formats as in capitals
- Deadlines for submissions:
 - ◆ tariffs 30 March (current year)
 - ◆ imports 30 September (previous year)
- Technical assistance available upon request

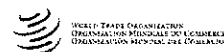


IDB: Data flow

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G/MA/239, 13 July 2009



IDB Notification requirement - Tariffs

- Tariff line number & (optional) suffixes at national level
- Textual description of the products (in EN, FR, ES)
- Binding situation
- Custom duties (applied, current bound, preferences)
 - Ad-Valorem duties
 - Specific, compound, mixed duties and AVEs
 - Other duties, quotas
- Reference information
 - Nomenclature, year
 - Duty currency units
 - AVE calculation method, duty averaging method

Tariff notification requirements – (G/MA/IDB/W/6)



Example of a tariff submission

A national tariff submission to the IDB may consist of two files containing the following information

File 1: Tariff at the NATIONAL tariff line level

Tariff line	Product Description	Duty Types		
		Bound	Applied	Pref1
9105.1100	Alarm clocks, electrically operated.	10%	3%	0%
9105.2100	Wall clocks, electrically operated.	10\$ /kg	5\$ /kg	n.a.
9106.2110	Parking meters.	10% + 15\$ /kg	10% + 15\$ /kg	n.a.
9106.9090	Other recording apparatus.	n.a.	45%	n.a.

File 2: References

Duties for 2010 in HS version 2007

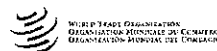
Tariff submitted: Current bound and applied MFN duties, and preference Pref1
 Countries subject to Pref 1: South Africa, Botswana, Lesotho, Swaziland (SACU).
 Currency unit for specific and compound duties: national currency, US\$, etc.



IDB Notification requirement – Imports

- Tariff line number at the most detailed level
- Broken down by trading partner (country of origin)
- Customs value
- Unit of quantity 1, Volume Quantity 1
- Unit of quantity 2 (optional), Quantity 2 (optional)
- Reference
 - Nomenclature, year
 - Valuation basis (CIF/FOB), System of trade (Special, General)
 - Currency unit, exchange rate to the US dollar

Import notification requirements – (G/MA/IDB/W/6)



Example of an import submission

1: Imports

Tariff line	Ctry Origin	Value	Q1	Unit Q1	Q2	Unit Q2
9105.1100	BR	15,000	170	KG	4	PCE
9105.1100	GB	5,000	90	KG	2	PCE
9105.2100	FR	3,500	510	KG	1	PCE
9106.2110	PR	20,000	1,300	KG	5	DZ
9106.2110	SW	1,500	65	KG	3	DZ
9109.9090	GB	40,000	3	TN		

2: Quantity codes

National quantity code	
Code	Description
KG	Kilogram net
TN	Ton
PCE	Unit
DZ	Dozen
etc.	

3: Country codes and relations

National codes	Tariff relation
BR Fiji	Pref 2
GB Gabon	GSP
FR France	MFN
PR Solomon Is	LDC
SW Switzerland	MFN
etc.	

4: References

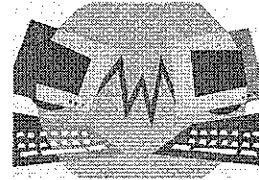
Imports in 2009, CIF.
 Nomenclature Harmonized System 2007.
 Imports in thousands of national currency unit
 Exchange rate: 2 national unit / 1 US\$
 System of trade: General



▣ IDB: integration of data

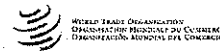
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All the data can be linked
at the most detailed level



all national files should be recorded in the same nomenclature, that is, the NATIONAL customs tariff nomenclature, and at the same level of detail as the tariff nomenclature

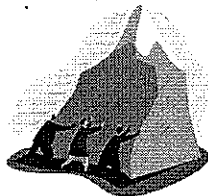
all nomenclature codes in the imports file, must also exist in the tariff and descriptions files



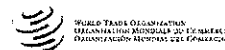
▣ IDB: processing difficulties

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- Formats
- Problems in nomenclature
 - version, detail, invalid codes
- Consistency of files
- Data coherence



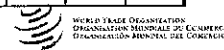
- Missing information
 - duties
 - partners
 - quantities



IDB Tariffs – Status of submission

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Bangladesh	Yes*	Yes*	Yes*	Yes*	Yes	Yes	Yes	Yes	Yes			
Brunei	Yes	Yes	Yes*			Yes	Yes	Yes	Yes		Yes	
Cambodia			Yes	Yes		Yes	Yes	Yes	Yes			
China		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
Hong Kong, China	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
India	Yes	Yes	Yes				Yes	Yes	Yes			
Indonesia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Korea, Republic of	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Macao, China	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Malaysia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
Maldives			Yes	Yes*	Yes*	Yes*	Yes*		Yes		Yes	
Mongolia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Myanmar	Yes	Yes	Yes	Yes*			Yes	Yes	Yes			
Nepal			Yes	Yes					Yes	Yes	Yes	
Pakistan	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Philippines	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Singapore	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
Sri Lanka		Yes		Yes	Yes	Yes			Yes	Yes	Yes	
Taipei, Chinese	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes*
Thailand		Yes	Yes*	Yes*	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes*
Viet Nam			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		

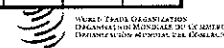
Yes = disseminated / Yes* = not yet disseminated



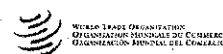
IDB Imports – Status of submission

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Bangladesh	Yes*	Yes*	Yes*	Yes*	Yes*	Yes*	Yes	Yes	Yes	
Brunei Darussalam	Yes	Yes*	Yes*	Yes*	Yes	Yes	Yes			
Cambodia										
China	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes*
Hong Kong, China	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
India	Yes	Yes	Yes*	Yes	Yes*	Yes*	Yes	Yes*	Yes	
Indonesia	Yes	Yes	Yes*	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Korea, Republic of	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Macao, China	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Malaysia	Yes	Yes	Yes*	Yes*	Yes*	Yes*	Yes*	Yes	Yes	
Maldives	Yes	Yes	Yes	Yes*	Yes*	Yes*	Yes*	Yes*		
Mongolia	Yes	Yes			Yes*	Yes*	Yes*	Yes*	Yes*	
Myanmar		Yes	Yes*	Yes*						
Nepal										
Pakistan	Yes*	Yes*	Yes*	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Philippines	Yes	Yes	Yes	Yes	Yes*	Yes*	Yes	Yes	Yes	Yes
Singapore	Yes	Yes	Yes*	Yes*	Yes*	Yes*	Yes			
Sri Lanka	Yes	Yes				Yes*				
Taipei, Chinese	Yes	Yes	Yes	Yes*	Yes	Yes	Yes	Yes	Yes	Yes
Thailand	Yes	Yes	Yes*	Yes*	Yes	Yes	Yes	Yes	Yes	Yes
Viet Nam										

Yes = disseminated / Yes* = not yet disseminated



Consolidated Tariff Schedules database (CTS)

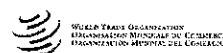


Schedule of Commitments

GATT Article II

“a. Each contracting party shall accord to the commerce of the other contracting parties treatment no less favourable than that provided for in the appropriate part of the appropriate Schedule annexed to this agreement.”

The schedule lists all the commitments taken by a country not to raise the applied duty (or any other concession) to other WTO Members above a determined (negotiated) level, the bound duty.



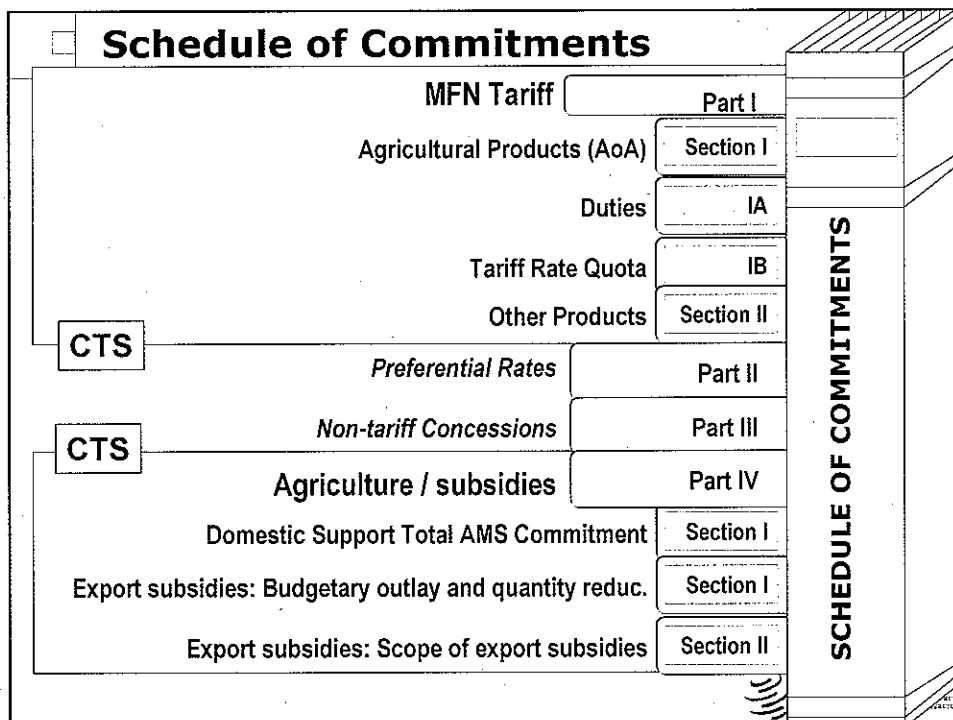
☐ Schedules of Concession

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- **Tariff bindings and other concessions are contained in the “Schedules of concessions”**
- **Each Member of the WTO has its own Schedule**
- **Except customs unions where two or more Members have one single schedule (i.e. EU)**
- **Schedules are “annexed” and an “integral part of Part I” of the GATT. Thus, amendments require acceptance by all Members (See GATT Art. XXX and Art. X of Marrakesh Agreement)**



☐ Schedule of Commitments

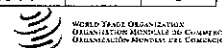


■ Schedule CLX - Socialist Rep. of Viet Nam

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This Schedule is authentic only in the English language
PART I - MOST-FAVOURLED NATION TARIFF
SECTION II - Other Products

Tariff item number	Description of products	Base rate of duty	Bound rate of duty	Implem. Period	INR	ODCs
1	2	3	4	5	6	7
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding livers and roes					
03033100	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	30	13	2012	NO	0
03033200	-- Plaice (Pleuronectes platessa)	30	20	2010		0
03033300	-- Sole (Solea spp.)	30	20	2010	CA	0
03033900	-- Other	30	15	2011		0



WORLD TRADE ORGANIZATION
 ORGANISATION MONDIALE DU COMMERCE
 ORGANIZACIÓN MUNDIAL DEL COMERCIO

□ CTS in brief

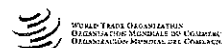
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What is the CONSOLIDATED Tariff Schedule?

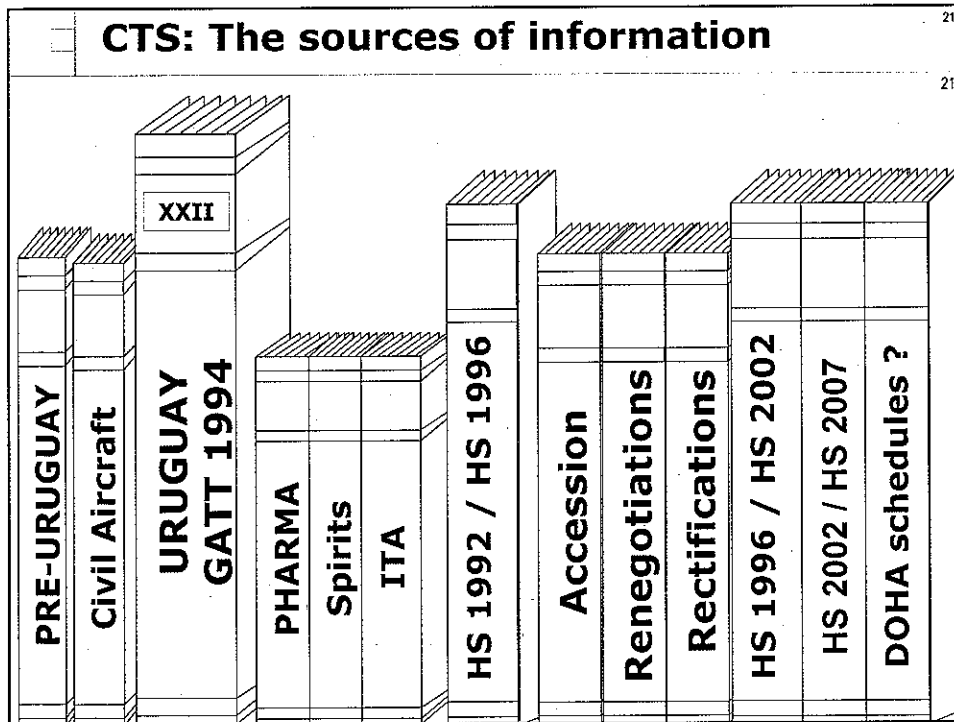
- ONE listing;
- ALL the tariff concessions of a Member;
- All the UPDATES with respect to tariff concessions;
- In the LATEST nomenclature adopted by the Member.

Legal Status

- The CTS database is a working tool only and has no legal status
- Nevertheless, CTS files are subject to MEMBERS' APPROVAL; each consolidated file has to be reviewed by the relevant Member before inclusion into the database.



WORLD TRADE ORGANIZATION
 ORGANISATION MONDIALE DU COMMERCE
 ORGANIZACIÓN MUNDIAL DEL COMERCIO



CTS: Tariff commitments

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Included in CTS Concession table

TL	Ex	Description	Cer	Source	Base	Bound	ODC	SSG	Present Instru	JNR	First Instru	From	To
0305		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or											
03054		- Smoked fish, including filets:											
030542000		-- Hering (Clupea harengus, Clupea pallasii)		Pre-UR		25			CCS4/79				
030549000		-- Other		Pre-UR		25			CCS4/79			1979	1979
03055		- Dried fish, whether or not salted but not smoked:										1979	1979
030559000		-- Other		Pre-UR		25			CCS4/79				
7017		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or											
701710000		- Of fused quartz or other fused silica											
701710000	Ex01	- Quartz reactor tubes and holders designed for insertion into diffusion and	C	ITA		40	0		WT/LET/157	UR94		1997	1997
701710000	Ex02	- Other of fused quartz or other fused silica		HS96		40			UR/94			1995	1997

WORLD TRADE ORGANIZATION
ORGANISATION MONDIALE DU COMMERCE
ORGANIZACIÓN MUNDIAL DE ECONOMÍA

CTS: Specific commitments in agriculture

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Tariff quotas

- **In-quota bound duty and quota quantity recorded at the tariff line level and linked to the out of quota bound duty**

Export subsidies

- **Export subsidy bound outlay level and quantity recorded at the tariff line level and linked to relevant tariff concessions**

Domestic support

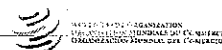
- **The domestic support commitments are included in a separate table and are recorded on a per Member basis**



CTS: Contents

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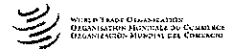
- **Final bound duties**
- **Other duties and charges**
- **Special Safeguards (SSG)**
- **Initial Negotiating Rights (INR)**
- **Tariff-rate in / out quota duties and quantities**
- **Export subsidy outlays and quantities**
- **Implementation period**
- **Legal document references**
- **All other information included in the Schedule**



Regular Maintenance

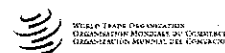
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- **Modifications and Rectifications to Schedules**
 - **Tariff commitments**
 - **Agricultural commitments**
- **New HS Amendments (HS2007 and HS2012)**
- **New WTO Members**
- **Country comments on their CTS files**



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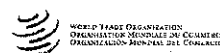
CTS Transposition



Need for CTS Transposition

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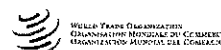
- Many Members have already implemented HS 2007, but CTS is still in HS 1996/2002
- Difficult to match bound duties with applied duties and/or imports
- HS 2002 transposition nearly completed
- On-going negotiations



Structure of the Harmonized System

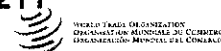
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Section I		
LIVE ANIMALS; ANIMAL PRODUCTS		
Chapter 1		
Live animals		
Heading	H.S. Code	
01.01		Live horses, asses, mules and hinnies.
	0101.10	- Pure-bred breeding animals
	0101.90	- Other
01.02		Live bovine animals.
	0102.10	- Pure-bred breeding animals
	0102.90	- Other



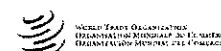
☐ Versions of the HS

- Implemented in 1988 HS Codes : 5019
- Amended in 1992
 mainly editorial HS Codes : 5018
- Amended in 1996
 393 sets of amendments HS Codes : 5113
- Amended in 2002
 374 sets of amendments HS Codes : 5224
- Amended in 2007
 354 sets of amendments HS Codes : 5052
- Draft 2012 Amendments
 221 sets of amendments HS Codes : 5211



☐ Types of changes in the schedules

- **Clarifying changes:** Amendments that do not result in a change of the scope of the coverage (i.e. textual or editorial)
- **Structural changes:** Amendments that could change the scope of the coverage. These relate mainly to:
 - Renumbering: a certain HS code is renumbered (maintaining same coverage)
 - Splits: one HS code is divided into many
 - Merger: several HS codes are merged into a single code
 - Complex changes: involve both split and merger of codes
- **Highly technical in nature** → Most Members lack technical capacity to do it
- **Preservation of "legacies"** in the schedules tend to lead to complicated structures with little resemblance with the applied duties breakout structure → Sometimes difficult to know if the bound duty is being breached!



Need for Transposition in HS07

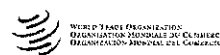
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■ What are HS 2007 Changes?

Sub-heading level

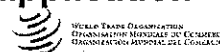
Case		HS 2002	HS 2007
A	No change	4 449	4 449
B	Change in codes only	136	136
C	Split or merger	639	467
Total		5 224	5 052

Source: WTO document Job(09)/24



Major Amendments to HS 2007

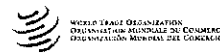
- Restructuring tariff classifications to reflect technological progress (IT, automotive, paper)
- Separate number of dangerous chemicals in various headings of Chapters 28 to 38
- Create new sub-heading to monitor certain species of fish, products of bamboo, ozone-depleting substances, etc.
- Deletion of around 200 six digit sub-headings due to low trade volumes
- Text clarification to ensure uniform application



Example of change – Merger

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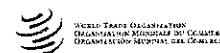
HS2002		HS2007	
HS Code	Product Description	HS Code	Product Description
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.
091010	- Ginger	091010	- Ginger
091020	- Saffron	091020	- Saffron
091030	- Turmeric (curcuma)	091030	- Turmeric (curcuma)
091040	- Thyme; bay leaves	09109	- Other spices:
091050	- Curry		-- Mixtures referred to in Note 1 (b) to this Chapter
09109	- Other spices:	091091	-- Mixtures referred to in Note 1 (b) to this Chapter
	-- Mixtures referred to in Note 1 (b) to this Chapter	091099	-- Other
091091	-- Mixtures referred to in Note 1 (b) to this Chapter		
091099	-- Other		



Example of change – Split

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HS2002		HS2007	
HS Code	Product description	HS Code	Product description
0603	Cut flowers and ...	0603	Cut flowers and ...
060310	- Fresh	06031	- Fresh
060390	- Other	060311	--Roses
		060312	--Carnations
		060313	--Orchids
		060314	--Chrysanthemums
		060319	--Other
		060390	- Other



What do we start with?

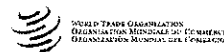
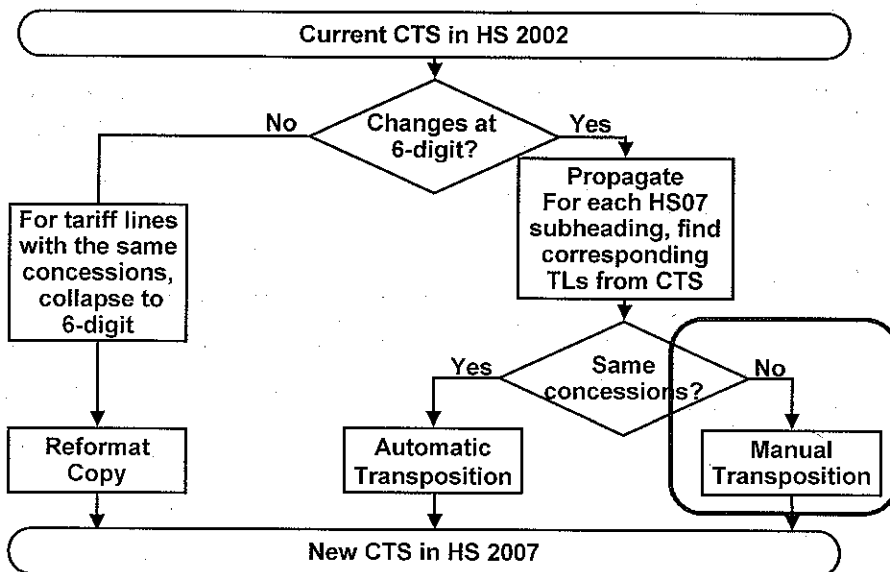
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- World Customs Organization HS Documents
 - *Correlation Table (at 6-digit level)*
 - *Amendments to the Harmonized System*
- The HS Explanatory Notes 2002 and 2007
- Current CTS Database (in HS 2002)
- Members' official submissions for HS 2007 transposition
- IDB submissions in HS 2007



Process of Transposition

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Methodology – Collapsing

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Tariff lines with same concessions can be simplified to a 6-digit subheading

HS 6-digit	TL Code	Bound	INR	Implement to	Instrument
101010					
	10101030	10	A,B	2005	HS96
	10101040	10	A,B	2005	HS96
	10101060	10	A,B	2005	HS96

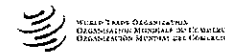
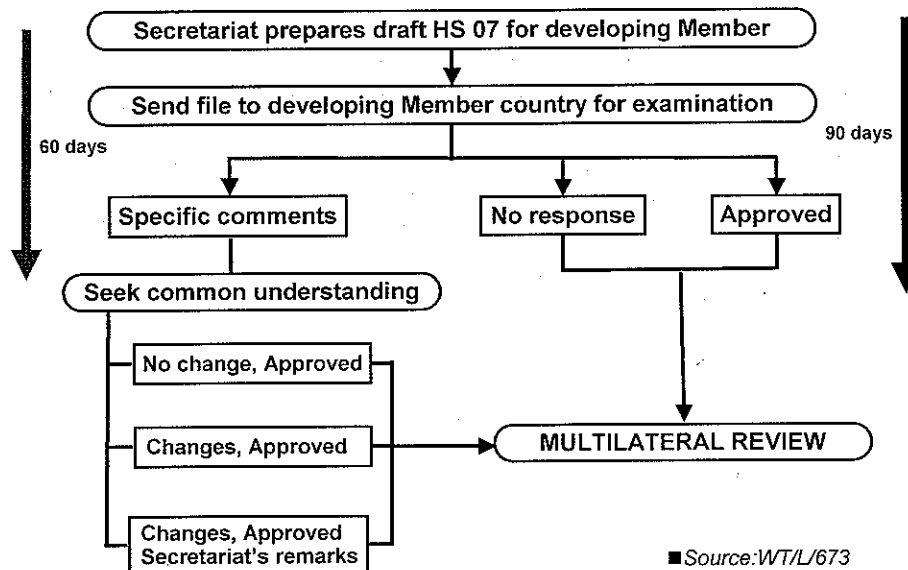
Collapse

HS 6-digit	TL Code	Bound	INR	Implement to	Instrument
101010	101010	10	A,B	2005	HS96



Procedure for the introduction of HS 07

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HS transpositions and changes in Schedules

Special procedures have been adopted by WTO Members to update their schedules of concessions to take account of the periodic amendments to the HS. These include:

HS1996 (Second HS amendment)

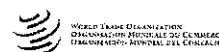
- WTO Members decided to use same procedures as with HS92
- Not very successful: only few Members followed it
- New 2009 Decision to transpose all pending schedules (WT/L/756)

HS2002 (Third HS amendment)

- Revised procedures were adopted in 2001 (WT/L/407), which did not work well
- In 2005, new Decision where the Secretariat was requested to transpose the schedules of developing countries and to "verify" submissions (WT/L/605)
- Situation has improved dramatically with amendment of 2005 Decision (WT/L/807)

HS2007 (Fourth HS amendment)

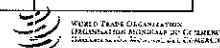
- Improved procedures were adopted in 2006 (WT/L/673)
- Work is about to begin



Status of work - HS02 transposition

Member	Sent to Member	Loaded on FTF	Multilateral Review	Date Certified
Bangladesh	12/ 11/ 2007	04/ 04/ 2008	16/ 10/ 2008	
Brunei Darussalam	28/ 11/ 2005	06/ 02/ 2006	23/ 05/ 2006	06/ 12/ 2007
Cambodia	28/ 11/ 2005	11/ 04/ 2006	27/ 07/ 2006	29/ 08/ 2007
China	11/ 08/ 2005	07/ 12/ 2006	02/ 12/ 2010	
Hong Kong	11/ 08/ 2005	17/ 10/ 2006	03/ 11/ 2006	29/ 08/ 2007
India	29/ 07/ 2005	11/ 04/ 2006	25/ 01/ 2006	
Indonesia	28/ 11/ 2005	30/ 01/ 2009	02/ 10/ 2009	
Korea	16/ 12/ 2005	07/ 08/ 2008	26/ 07/ 2010	
Macao	28/ 11/ 2005	11/ 04/ 2006	27/ 07/ 2006	05/ 02/ 2007
Malaysia	31/ 03/ 2006	09/ 08/ 2006	19/ 01/ 2007	
Maldives	11/ 10/ 2006	08/ 06/ 2007	30/ 07/ 2007	
Mongolia	29/ 07/ 2005	03/ 11/ 2005	25/ 01/ 2006	29/ 08/ 2007
Myanmar	11/ 10/ 2006	07/ 03/ 2007	24/ 04/ 2007	
Pakistan	06/ 07/ 2006	19/ 11/ 2007	16/ 04/ 2008	03/ 09/ 2009
Philippines	06/ 10/ 2006	30/ 01/ 2009	02/ 12/ 2010	
Singapore	16/ 12/ 2005	06/ 02/ 2006	23/ 05/ 2006	07/ 12/ 2007
Sri Lanka	28/ 09/ 2007	18/ 11/ 2009	02/ 12/ 2010	
Taipei Chinese	11/ 10/ 2006	07/ 08/ 2008	26/ 03/ 2009	29/ 09/ 2009
Thailand	03/ 10/ 2007	18/ 11/ 2009	02/ 12/ 2010	

Source: JOB/MA/42/Rev.1



Status of Work - HS07 transposition

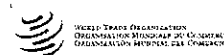
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- **Only 5 Members have made submissions**
- **Secretariat has issued electronic reference files in January 2007**
- **Secretariat has issued detailed implementation guidelines**
- **Developing Members that want to provide their own transposition should inform the Secretariat**



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IDB and CTS Dissemination



IDB/CTS: dissemination policy

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Information at the tariff line level available to public freely:

Approved tariff data excluding any AVEs provided by Members and imports at 6-digits

Information at the HS 6-digit level available to public freely

See G/MA/238



IDB/CTS: dissemination

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On-line

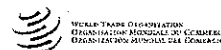
■ **Tariff Download Facility (TDF)** Free access
<http://tariffdata.wto.org>

■ **Tariff analysis Online (TAO)** Free access
<http://tariffanalysis.wto.org>

■ **File Transfer Facility (FTF)** Authorised users
<https://sft.wto.org>

On CD Authorised users

■ 2 releases of CTS CD-ROMs per year



IDB/CTS: dissemination policy

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Authorized users:

- WTO members
- Acceding countries
- WTO Secretariat and
- Intergovernmental organizations

Restricted data

Use: for internal use and in context of technical assistance or capacity building in relation to market access

Publication according to conditions

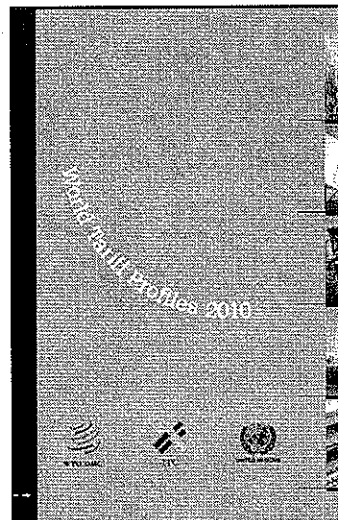
See G/MA/238 and Addendum



World Tariff Profiles

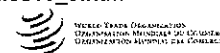
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- ✓ 151 countries/territories
- ✓ Tariffs and imports
- ✓ Summary, tariffs by ranges
- ✓ By groups of products
- ✓ Exports to major trading partners and duties faced



Download in PDF format:

http://www.wto.org/english/res_e/publications_e/world_tariff_profiles10_e.htm



Tariff information at the WTO site

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WORLD TRADE ORGANIZATION
Home / The WTO / What is the WTO? / Understanding the WTO

UNDERSTANDING THE WTO: THE ORGANIZATION Members and Observers



153 members on 23 July 2008 (with dates of m

Click any member to see key information on tra
commitments, disputes, trade policy reviews, i

Click the + to open an item.

Understanding the WTO

Basics

Agreements

Settling disputes

Cross-cutting and new issues

The Doha agenda

Developing countries

The organization

Whose WTO?

Organization chart

Membership, alliances and bureaucracy

Secretariat chart

Special policies

Members and Observers

[Albania](#) 8 September 2000

[Angola](#) 23 November 1996

[Antigua and Barbuda](#) 1 January 1995

[Argentina](#) 1 January 1995

[Armenia](#) 5 February 2003

[Australia](#) 1 January 1995

[Austria](#) 1 January 1995

[Azerbaijan](#) 1 January 1995

[Bangladesh](#) 1 January 1995

[Barbados](#) 1 January 1995

[Belgium](#) 1 January 1995

[Belize](#) 1 January 1995

[Benin](#) 22 February 1996

[Bolivia](#) 12 September 1995

[Botswana](#) 31 May 1995

[Brazil](#) 1 January 1995

[Brunei Darussalam](#) 1 January 1995

[Bulgaria](#) 1 December 1996

[Burkina Faso](#) 3 June 1995

- ✓ at HS 6-digits
- ✓ Bound duties
- ✓ MFN applied duties recent and historical
- ✓ Imports



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The IDB and CTS software tools



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Tariff Download Facility (TDF)

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<http://tariffdata.wto.org>

Free of charge

- ✓ at HS 6-digits
- ✓ Bound duties
- ✓ MFN applied and preferential duties recent and historical
- ✓ Imports



TDF: <http://tariffdata.wto.org>

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Welcome to the Tariff Download Facility

Next >

(except Preferential Tariffs)

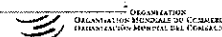
This database contains comprehensive information on Most-Favoured-Nation (MFN) applied and bound tariffs at the standard Harmonized System (HS) subheading level for all WTO Members. When available, it also provides data on non-MFN applied tariff regimes which a country grants to its export partners. This information is sourced from submissions made to the WTO Integrated Data Base (IDB) for applied tariffs and imports and from the Consolidated Tariff Schedules (CTS) database for the bound duties of all WTO Members.

The information contained in this database complements the summary tariff statistics published in the [World Tariff Profiles](#). The Tariff Download Facility allows flexible selection across countries or reporters, years and products and download in various formats.

New Tariff Analysis Online: Users interested in more detailed information and analytical features can consult the WTO's [T&O \(Tariff Analysis Online\)](#).

Additional information on Regional Trade Agreements (RTAs) or the granting of non-reciprocal preferences can be obtained from the [RTA Information System](#) for those RTAs that have been notified to the WTO.

Refer to the [glossary](#) for more information on terms used in the WTO and in international trade.



TDF: <http://tariffdata.wto.org>

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français español

Select Tariffs

Reporters

Filter: 2009, bound tariffs excluded

Select all Deselect all

- Albania
- Angola
- Antigua and Barbuda
- Argentina
- Armenia
- Australia
- Bahrain
- Bangladesh
- Barbados
- Belize
- Benin

No Reporter has been selected

Products

H002 All sugar Find Clear

Select all Deselect all

- 01 - Live animals
- 02 - Meat and edible meat offal
- 03 - Fish and crustaceans, molluscs and other aquatic invertebrates
- 04 - Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere

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selection

- ✓ Multi-countries
- ✓ Multi-years
- ✓ Multi-products

TDF: <http://tariffdata.wto.org>

WORLD TRADE ORGANIZATION

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français español

Tariff Download Facility




Back

Download Tariffs

number of rows or tariffs

30,606 MFN applied tariffs; 85,863* non-MFN; 10,226 bound tariffs
(*Download limit: 65,000)

choose format

 Excel
  XML
  CSV

To start the download click on the desired format above.

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TDF: <http://tariffdata.wto.org>

Source: Integrated Database (IDB) notifications

Reporter	Tariff Regime	Year	Original Nomenclature		MFN Applied Tariff							Imports from World			HS subheading	
			HS version	HS subhdg	Number of TL	Number of AV duties	Average of AV Duties	Minimum AV Duty	Maximum AV Duty	Duty Free TL (%)	Number of Non-AV	List of Non-AV Duties	Exclusion Rate (SC95)	Value 000 US\$		List of Distinct Unit Values
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Argentina	MFN	2004	HS02	010110	2	2	2.0	0	4	50.0	0		3			Pure-bred breeding horses and as
Argentina	MFN	2004	HS02	010190	2	2	3.0	2	4	0.0	0		3			Live horses, asses, mules and hin
Argentina	MFN	2004	HS02	010210	2	2	0.0	0	0	100.0	0		3			Pure-bred breeding bovines
Argentina	MFN	2004	HS02	010290	3	3	2.0	2	2	0.0	0		3			Live bovine animals (excl. pure-b
Argentina	MFN	2004	HS02	010310	1	1	0.0	0	0	100.0	0		3			Pure-bred breeding swine
Australia	MFN	2009	HS07	010110	1	1	0.0	0	0	100.0	0					Pure-bred breeding horses and as
Australia	MFN	2009	HS07	040610	1	0				0.0		1	[\$1,220/kg]			Fresh cheese "unripened or uncu
Australia	MFN	2008	HS07	051110	1	1	0.0	0	0	100.0	0	1	19218	7416.59	\$ 6.1 per Number	Bovine semen
Australia	MFN	2008	HS07	051191	1	1	0.0	0	0	100.0	0	1	19218	23140.12	\$ 0.473 per Kilog	Products of fish or crustaceans,

Applied MFN / Applied Non-MFN / MFN-Only Partners / Bound / HS Concordance

MFN applied duties and imports
Preferential duties and eligible partners
Bound duties and HS concordance table

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TDF: <http://tariffdata.wto.org>

Source: Integrated Database (IDB) notifications

"Babies' garments" Applied MFN 54

Reporter	Tariff Regime	Year	Original Nomenclature		MFN Applied Tariff						
			HS version	HS subhdg	Number of TL	Number of AV duties	Average of AV Duties	Minimum AV Duty	Maximum AV Duty	Duty Free TL (%)	Number of Non-AV Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Canada	MFN	2009	HS07	620920	1	1	17.0	17	17	0.0	0
Japan	MFN	2009	HS07	620920	4	4	8.3	6.5	10	0.0	0
United States	MFN	2009	HS07	620920	4	4	12.7	9.3	14.9	0.0	0

Applied Non-MFN

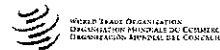
Reporter	Tariff Regimes Granted by Reporter (Excluding MFN)	Year	Original Nomenclature		Preferential Applied Tariff				
			HS version	HS subhdg*	Number of TL	Number of AV duties	Average of AV Duties	Min AV Duty	Max AV Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Canada	Free-trade area duty rate for NAFTA	2009	HS07	620920	1		0	0	0
Canada	Free-trade area duty rate for Mexico under NAFTA	2009	HS07	620920	1		0	0	0
Canada	Free-trade agreement duty rate for Chile (CCFTA)	2009	HS07	620920	1		0	0	0
Canada	Free-trade agreement duty rate for Israel (CIFTA)	2009	HS07	620920	1		0	0	0
Canada	Free-trade agreement duty rate for Costa Rica	2009	HS07	620920	1		0	0	0
Canada	Least Developed Countries (LDC) duties	2009	HS07	620920	1		0	0	0
United States	Free-trade area duty rates for Canada under the NAFTA	2009	HS07	620920	4		0	0	0
United States	Free-trade agreement duty rate for Peru	2009	HS07	620920	4		0	0	0

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Tariff Analysis Online TAO

<http://tariffanalysis.wto.org>

<http://tao.wto.org>

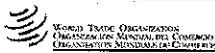


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Tariff Analysis Online (TAO)

<http://tariffanalysis.wto.org>

<http://tao.wto.org>



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User guide

Welcome to TAO - Tariff Analysis Online facility provided by WTO. This facility allows you to access the WTO's In-Depth Data Base (IDB) and Consolidated Tariff Schedules (CTS) database on-line, select markets and products, compile reports and download data. See also [Tariff Download Facility](#).

The two databases contain applied customs duties at the tariff line level, import statistics by country of origin, and WTO Members' commitments on goods (bound tariffs and specific commitments in agriculture).

The dissemination policy of the databases is defined and administered by the WTO Committee on Market Access. In summary, some information in the IDB and CTS database can have a "provisional" status, which means that it has not yet been approved by the WTO Member concerned. WTO Member governments have access to all information in the databases. The general public has access only to "approved" information.

There are certain restrictions on the use and dissemination of the IDB/CTS information that all users must agree to in order to access the database (refer to G/MA/238).

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Full disclaimer

Please send your comments and suggestions via e-mail to tdb@wto.org.

Public users must register in order to use this facility. Click here to register. The information provided during the registration is used solely to permit users to save and reuse query parameters. Forget your password?

Government passwords for the IDB and the CTS are issued to Heads of Delegations to the WTO. Please contact your delegation directly to obtain a password if you do not have one.

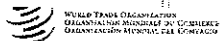
Please login

Email address (or user-id for government users)

Password

Keep me logged in today unless I log out. (please uncheck if using a shared computer).

Continue



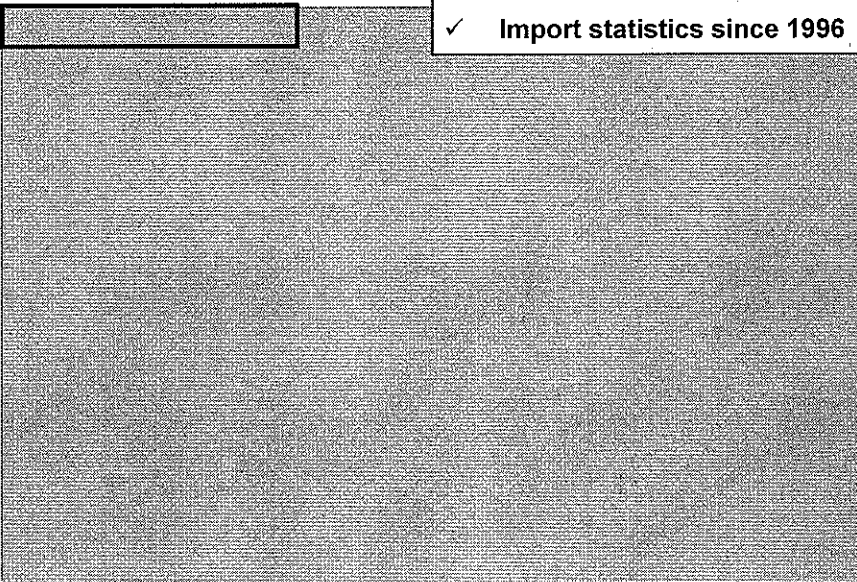
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TAO: IDB reports

9 IDB reports

- ✓ MFN duties and preferences
- ✓ Import statistics since 1996

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TAO: Tariff Line Duties

USA, 2009

Green tea

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APPLIED | United States - 2009 | HS 2007 | All HS

Tariff Line Duties

Query name: [Blank]

Query description: [Blank]

Product: 09 COFFEE, TEA, MATE AND SPICES

Tariff line: 090210 Green tea: packages not over 3 kg, flavoured

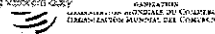
09 COFFEE, TEA, MATE AND SPICES

0902 Tea, whether or not flavoured.

090210 Green tea (not fermented) in immediate packings of a content not exceeding 3 kg

09021010 Green tea in packages not over 3 kg, flavoured

HS Code	Description	Duty Rate	Duty Type
02	MFN applied duty rates	6.40	Ad valorem duty
10	Free-trade area duty rates for Canada under the NAFTA	0.00	Ad valorem duty
11	Free-trade area duty rates for Mexico under the NAFTA	0.00	Ad valorem duty
12	Free-trade agreement duty rate for Iceland	0.00	Ad valorem duty
13	Free-trade agreement duty rate for Bahrain	0.00	Ad valorem duty
15	Free-trade agreement duty rate for Jordan	0.00	Ad valorem duty
16	Free-trade agreement duty rate for Singapore	0.00	Ad valorem duty
17	Free-trade agreement duty rate for Chile	0.00	Ad valorem duty
10	Free-trade agreement duty rate for Australia	0.00	Ad valorem duty
19	Free-trade agreement duty rate for Morocco	0.00	Ad valorem duty
1A	Free Trade Area duty rate for Dominican Rep. and Central America (DR-CAFTA)	0.00	Ad valorem duty
18	Free-trade agreement duty rate for Oman	0.00	Ad valorem duty
1C	Free-trade agreement duty rate for Peru	0.00	Ad valorem duty
30	Preferential duty rate for the Caribbean Basin Economic Recovery Act (CBERA)	0.00	Ad valorem duty
32	Preferential duty rate under the Andean Trade Preference Act (ATPA)	0.00	Ad valorem duty
48	Generalized System of Preferences (GSP) scheme	0.00	Ad valorem duty
88	General duty	25.00	Ad valorem duty



TAO: Principal suppliers

APPLIED | European Union - 2008 | HS 2007 | All HS

✓ EU, 2008

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Principal Suppliers

Download Data

Query name

Query description

Product: 080430 - Pineapples

Aggregate: All Origins

Partner: All partners

Display: Top 10 Suppliers

Values in: thousands of US\$. Number of decimals:

Apply: Zero

Partner	No. of origins	Rank	Share	Cumulative share	Value (thousands of US\$)	Quantity (kg/MT)	Unit value (US\$/kg)
All Origins	1		100.00		878,931	930,524	944.535
Costa Rica	1	1	71.26	71.26	626,326	680,179	920.826
Côte d'Ivoire	1	2	5.76	77.02	50,629	58,902	859.583
Ghana	1	3	5.60	82.62	49,204	35,631	1,380.929
Ecuador	1	4	4.46	87.07	39,168	45,011	870.197
Panama	1	5	4.12	91.20	36,235	39,688	913.042
Brazil	1	6	2.58	93.78	22,696	24,688	919.305
Honduras	1	7	2.47	96.25	21,676	23,127	937.234
Cameroon	1	8	1.16	97.40	10,156	9,924	1,023.391
South Africa	1	9	0.54	97.94	4,711	1,315	3,583.814
Thailand	1	10	0.53	98.46	4,616	2,954	1,562.724

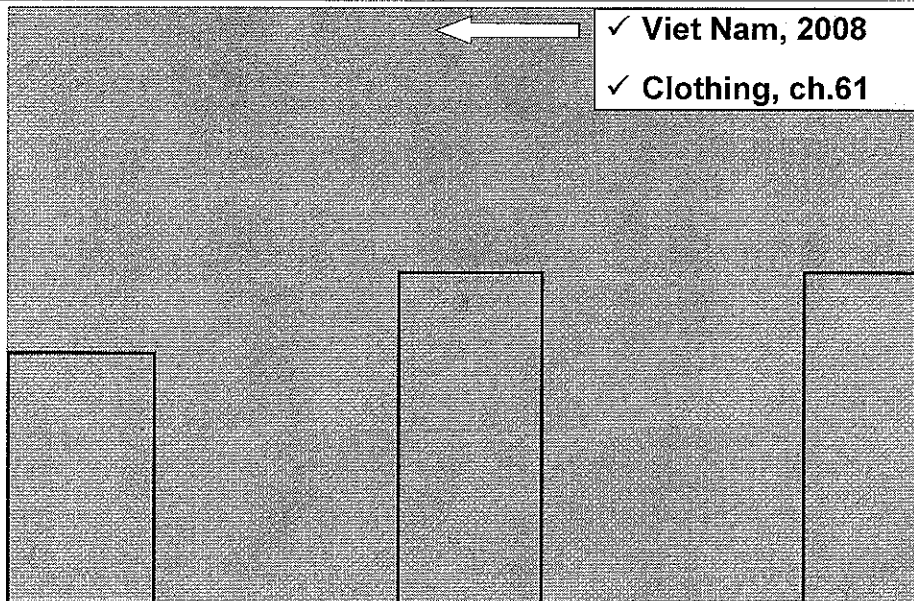
top
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TAO: Duties faced in export markets

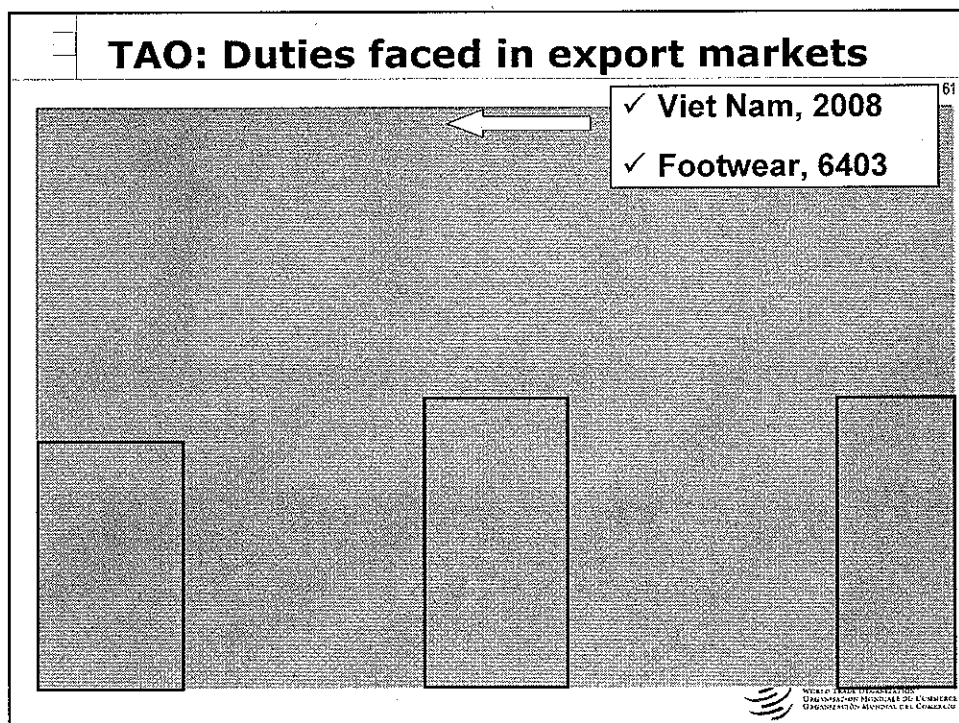
✓ Viet Nam, 2008

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✓ Clothing, ch.61



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TAO: CTS Reports

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Bound Duties and Commitments (CTS)

<p>Tariff Concessions</p> <p>Detailed information on tariff bindings by tariff line.</p>	<p>Tariff Quotas</p> <p>Commitments on in-quota and out-of-quota duties and volumes of products subject to tariff quotas.</p>
<p>Total AMS Reduction Commitments</p> <p>The Total Aggregate Measure of Support (AMS) reduction commitments by Member.</p>	<p>Export Subsidies</p> <p>Information on Members' Export Subsidy commitments by product and tariff line.</p>

[top](#)

4 CTS reports

- ✓ Tariff concessions
- ✓ Specific commitments in agriculture

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TAO: Concession report 63

BOUNDED | Kenya - 1996 | HS 1996 | All HS | ALL PRODUCTS ← Kenya

Tariff Concessions coffee

Query name:
 Query description:
 Product: 09 - COFFEE, TEA, MATE AND SPICES
 Tariff line: 090111 -- Not decaffeinated (32)

Product description with hierarchy

09 COFFEE, TEA, MATE AND SPICES
 0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
 090111 -- Not decaffeinated

Certified	Source	Special Safeguard	Present Instrument	Present INR	Implementation Period (From - To)
C	UR		UR/94		1995 - 1995

Tariff Quota: MFN Bound Duty Concession 100 Binding: Bound MFN Base Duty: Not available

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TAO: Agricultural commitments 64

Viet Nam
 Total AMS reduction

Member	Currency	Base	Table	Source	Notes	2006	2007	2008
Viet Nam	VND billion	3,961.59	WT/ACC/SPEC/VNM/3/Rev.7	Accession			3,961.59	

Tariff quotas

Member: Viet Nam
 Product: Display all products

TQ ID / Certified
 0407 - Birds' eggs, in shell, fresh, preserved or cooked.
 1701 - Cane or beet sugar and chemically pure sucrose, in solid form.
 2401 - Unmanufactured tobacco; tobacco refuse.

VNM001 / YES Birds' eggs, in shell, fresh, preserved or cooked. 30,000 0 dozen OTC View details

Tariff Line - TLS	Product Description	In-quota Initial Duty	In-quota Final Duty	Out-of-quota TL - TLS	Description	Out-of-quota Initial Duty	Out-of-quota Final Duty
04070091	-- Hens' eggs	40	40	04070091	-- Hens' eggs	-	80
04070092	-- Ducks' eggs	40	40	04070092	-- Ducks' eggs	-	80
04070099	-- Other	40	40	04070099	-- Other	-	80

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Thank you!



Tariff reductions in NAMA

Technical explanations and numerical simulations

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Which architecture?

- **Reduce or as appropriate eliminate tariffs, including the reduction or elimination of tariff peaks, high tariffs and tariff escalation, in particular on products of export interest to developing countries; and**

- **Take fully into account the special needs and interests of developing countries, including through less than full reciprocity in reduction commitments.**

Modalities – “customized”

- Modalities – one size does not fit all
- Take into account different needs and development objectives

But

- How to distinguish?
- How many different “groups”?

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Modalities – “customized”

- Use different “formula” approaches
 - Swiss formula
 - Swiss formula + Flexibilities
 - Target Averages
- What does it mean in practice?
- To whom and how are they applied?

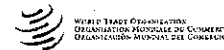
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Modalities – “rankings”

- **LDC**
 - + low income economies in transition
- **Low binding coverage**
- **SVE – Small, vulnerable economies**
- **Other developing**
- **Developed countries**

- **What about [very] recently acceded Members?**

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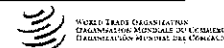


Modalities for Asian Members

	Total	NAMA “Groups”	Member	Modalities
WTO Members	21	Formula	9	Swiss formula + flexibilities
		RAM – Formula	2	
		SVE	1	Target average
		Low Binding Coverage	2	
		RAM – SVE	1	No cuts
		Very RAM	1	
		LDCs	5	
Non-Member	2	Acceding to WTO		

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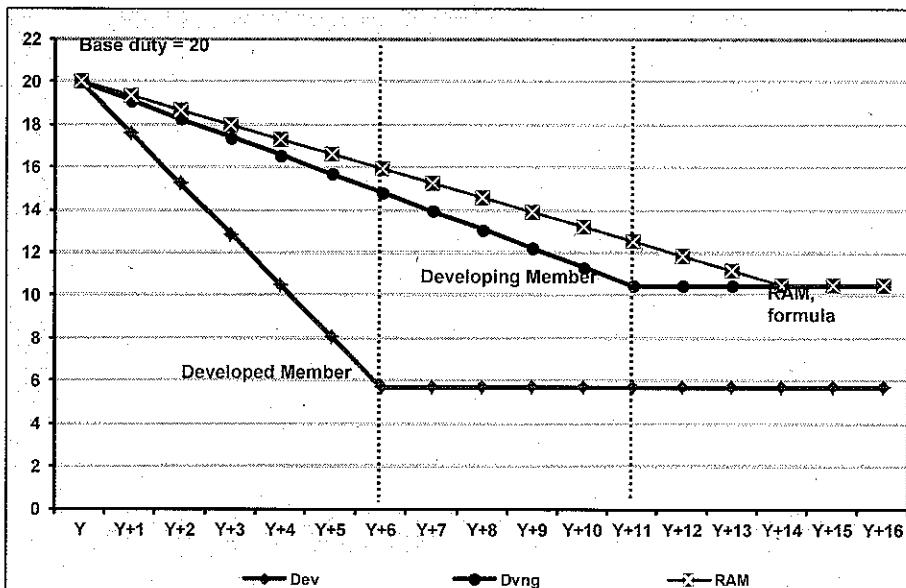


Different Modality Types (NAMA)

NAMA "Groups"	Modalities	Details
Developed	Swiss formula	Coefficient = 8
Developing Formula	Swiss formula + flexibilities	Coefficient / flexibilities: a) 20 / 14% Lines 16% imports half cut or 6.5% Lines 7.5% imports no cut b) 22 / 10% Lines 10% imports half cut or 5% Lines 5% imports no cut c) 25 / no flexibilities
SVE	Target average (1)	Current Bound NAMA Average / Overall Target Average >= 50% / 30 >= 30% and < 50% / 27 >= 20% and < 30% / 18 < 20% / A minimum line-by-line reduction of 5 percent on 95 percent of TIs or ...
Low Binding Coverage	Target average (2)	Current Binding Coverage / Target Binding Coverage Less than 15% / 75% At or above 15% / 80% Average bound duty of less than or equal to 30%.
LDCs VRAM, Low income	No cuts	No cuts

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Implementation periods



Glossary

- **Base rate, initial rate**
 - [duty before cut]
- **Final rate, new rate, new duty**
 - [duty after cut]
- **Duty rate, duty, rate**
- **Cut, Reduction**

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Tariff reductions via formula

What does that mean?

- **New bound rate = function of base rate**
- **Using clearly defined mathematical relationship(s) between base and new bound rates**
- **Applied on a line by line basis**
- **Flexibilities can be incorporated**

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Non-linear formula

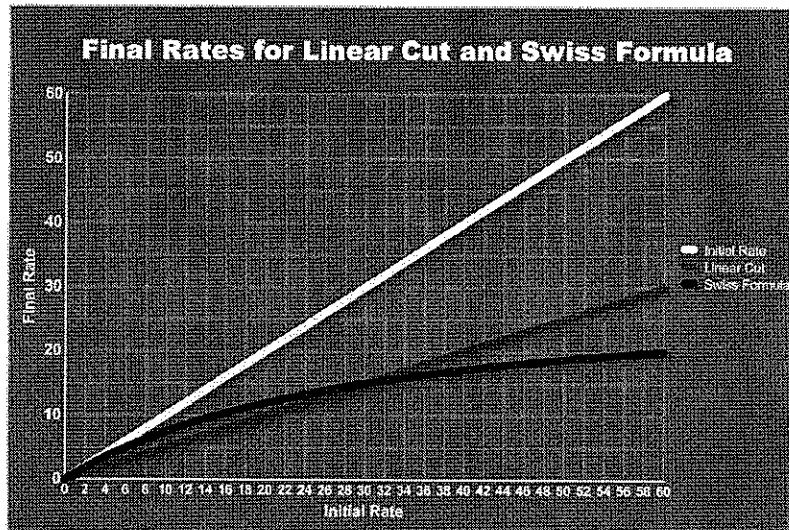
Example of Swiss FORMULA:

New bound rate = $(a \times \text{base rate}) / (a + \text{base rate})$

- Reduction rate is dependent on the base rate
- The higher the rate the higher the cut

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Graphical example Linear vs. Swiss Formula



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Swiss formula, key features

New maximum duty always < Swiss A

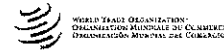
If base rate = A, reduction rate = 50%

If base rate < A, reduction rate < 50%

If base rate > A, reduction rate > 50%

A=30		A=10	
Base tariff	Cut in %	Base tariff	Cut in %
10	25	3.3	25
15	33	5	33
30	50	10	50
60	67	20	67
90	75	30	75

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Tariff reduction formula in practice

An Example of Formula

$$\text{Formula: } t_1 = \frac{20 \times t_0}{20 + t_0}$$

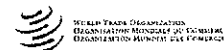
Base Rates:

Bound = Bound Rate

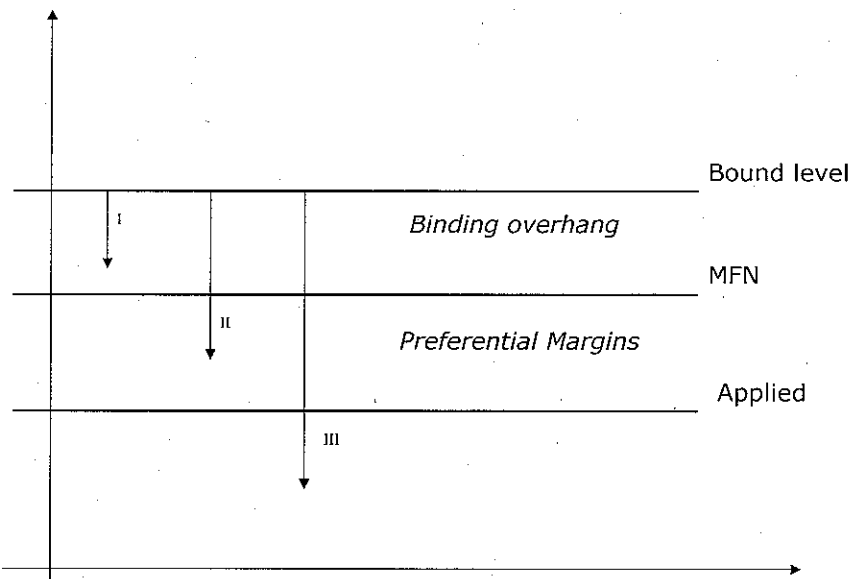
Unbound = Applied duty + Mark-up

Tariff line	Bound Rate	Applied Rate	Base Rate	New bound	New Applied Rate
48101000	10%	10%			
48102010	unbound	10%			
48102090	20%	0%			

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Tariff cut implementation



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Flexibility

- There is no flexibility if a single formula applied on line-by-line basis
- Flexibility is a derogation of formula
- Needs to address sensitive products
- Balance between formula and flexibility

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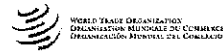
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How Flexibilities are Incorporated?

- **Explicitly through “Exceptions”**
 - Special treatment of small number of tariff lines
 - Outside formula, separate “modalities” – Paragraph 7
 - Anti-concentration – Paragraph 7 (f)
- **Implicitly through use of reduction targets**
 - Target average

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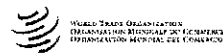


Target Averages – Some Explanations

- **Proposed for: SVE and Members with low binding coverage**
- **Target average = New level of average bound duties**
 - Based on the simple average of all tariff lines
- **100% flexibility for setting new bound duties as long as:**
 - Overall average shall be $<$ or $=$ target average
 - Existing bound duties cannot be raised
- **Scheduling: can be aligned to latest nomenclature and common regional needs**

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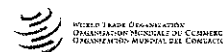


Target Average Cut – an Example

TL Code	Base duty	Applied duty	New bound duty Target average = 20	
TL 1	Unbound	15	5	60
TL 2	10	5	5	10
TL 3	40	10	30	10
TL 4	40	10	30	10
TL 5	40	10	30	10
Average	33	10	20	20
			Same Result with different structure	

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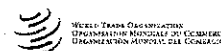


Simulation Results

- Some numerical simulations based on the text of the NAMA Chair from July 2007
- Gives a rough overview of expected results
- Results for developed predetermined once coefficient is fixed
- Results for developing depend on selection of tariff lines covered by flexibilities

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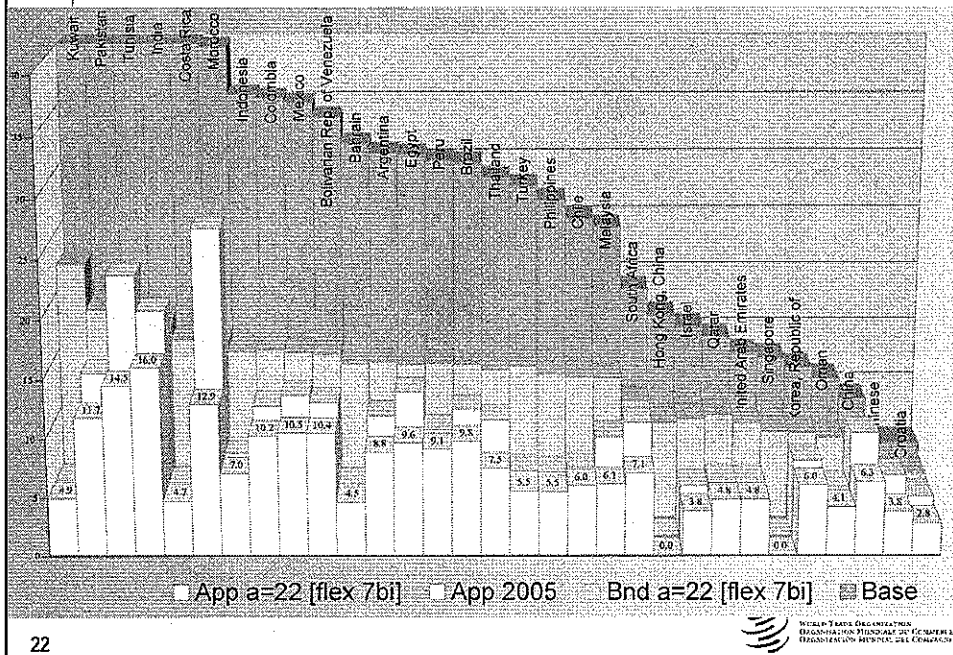


Simulation results

- Some numerical simulations based on the text of the NAMA Chair from December 2008
- Gives a rough overview of expected results
- Results for developed predetermined once Coefficient is fixed
- Results for developing depend on selection of tariff lines covered by flexibilities
- Some groups without cuts in applied rates

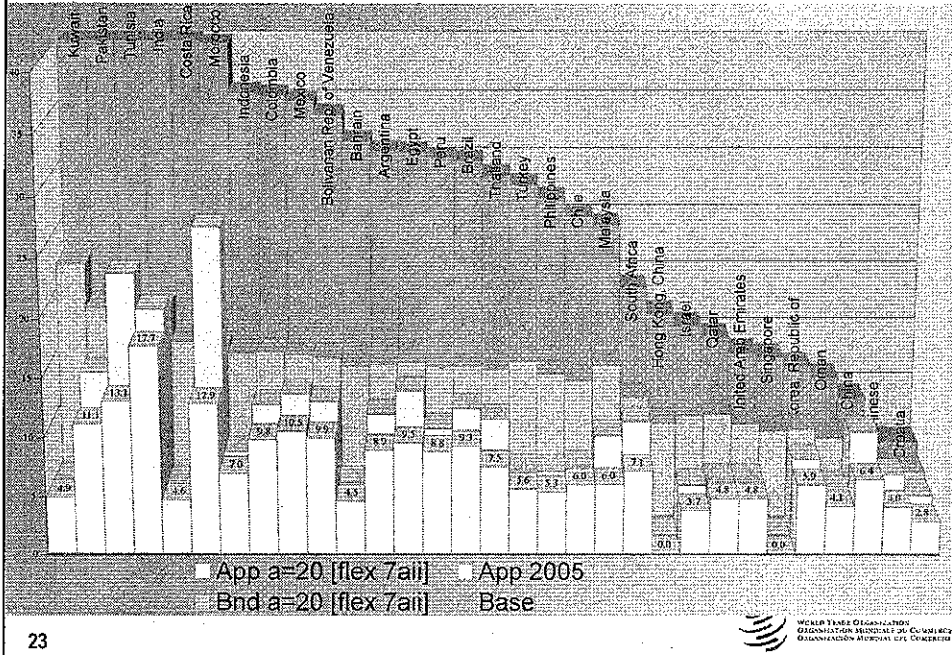
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Simulation results – Swiss a=22 + flex



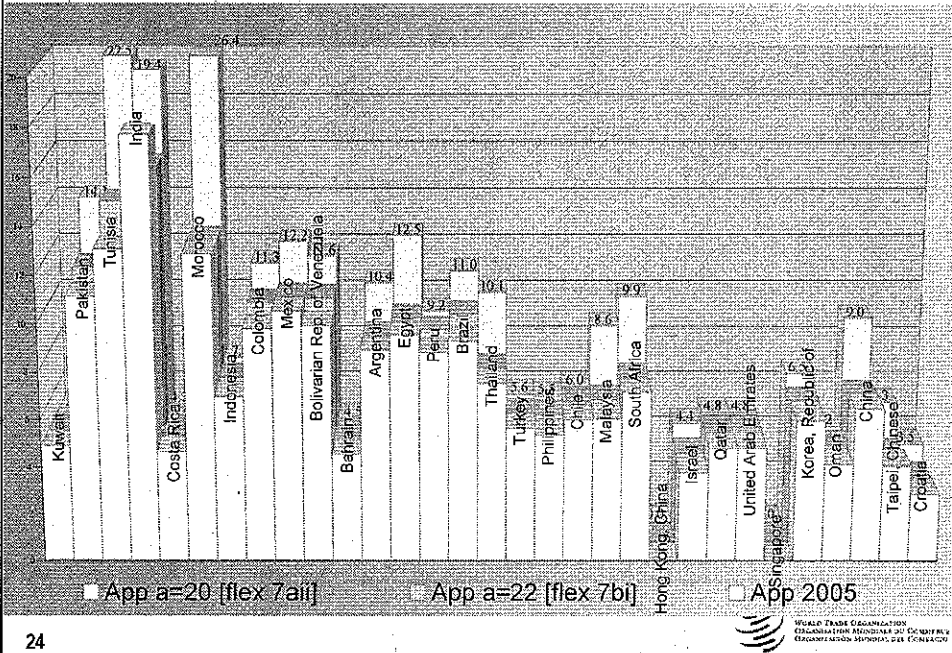
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Simulation results – Swiss a=20 + flex



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Simulation results – Cuts in applied rates



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