

INTERNATIONAL COFF ORGANIZACIÓN INTERNACIONAL DEL CAFÉ ORGANIZAÇÃO INTERNACIONAL DO CAFÉ ORGANISATION INTERNATIONALE DU CAFÉ

COFFEE ORGANIZATION

ICC 103-5 Rev. 1

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Agreement

International Coffee Council 103<sup>rd</sup> Session 23 – 25 September 2009 London, England **Obstacles to consumption** 

### Background

1. In accordance with Article 33 of the International Coffee Agreement 2001 (attached as Annex I) Members should recognize the utmost importance of achieving the greatest possible increase of coffee consumption as rapidly as possible, in particular through the progressive removal of any obstacles which may hinder such increase.

2. This document contains the latest information received to enable the Council to assess compliance by Member countries with the provisions of Article 33.

3. Annex II contains information on taxes and duties, laws and regulations applied to coffee exports and imports by Member countries, as well as information on VAT in importing Members and in selected non-member countries where information is available. According to the Rules on Statistics (contained in document EB-3830/02) Members are required to keep the Organization up to date when revisions on this matter take place in their countries.

4. It should be noted that EU member states charge a Common Customs Tariff (CCT) applied on all goods imported from outside their borders. However, each EU member may apply excise duty and VAT at different levels. Detailed information on the CCT applied by EU members can be obtained from www.europa.eu.int.

5. Reports containing updated information received from Members on these issues are circulated to the Council regularly. All Members are requested to inform the Executive Director of any measures adopted in their countries in connection with the provisions of Article 33, and of any changes to current levels of taxes and duties on coffee exports and/or imports.

#### Action

The Council is requested to consider this report.

### **INTERNATIONAL COFFEE AGREEMENT 2001**

# ARTICLE 33 Removal of obstacles to consumption

(1) Members recognize the utmost importance of achieving the greatest possible increase of coffee consumption as rapidly as possible, in particular through the progressive removal of any obstacles which may hinder such increase.

(2) Members recognize that there are at present in effect measures which may to a greater or lesser extent hinder the increase in consumption of coffee, in particular:

- (a) import arrangements applicable to coffee, including preferential and other tariffs, quotas, operations of government monopolies and official purchasing agencies, and other administrative rules and commercial practices;
- (b) export arrangements as regards direct or indirect subsidies and other administrative rules and commercial practices; and
- (c) internal trade conditions and domestic and regional legal and administrative provisions which may affect consumption.

(3) Having regard to the objectives stated above and to the provisions of paragraph (4) of this Article, Members shall endeavour to pursue tariff reductions on coffee or to take other action to remove obstacles to increased consumption.

(4) Taking into account their mutual interest, Members undertake to seek ways and means by which the obstacles to increased trade and consumption referred to in paragraph (2) of this Article may be progressively reduced and eventually, wherever possible, eliminated, or by which the effects of such obstacles may be substantially diminished.

(5) Taking into account any commitments undertaken under the provisions of paragraph (4) of this Article, Members shall inform the Council annually of all measures adopted with a view to implementing the provisions of this Article.

(6) The Executive Director shall prepare periodically a survey of the obstacles to consumption to be reviewed by the Council.

(7) The Council may, in order to further the purposes of this Article, make recommendations to Members which shall report as soon as possible to the Council on the measures adopted with a view to implementing such recommendations.

		Exporti	ng countrie	S			
	Taxes on exports of coffee			Taxes on imports of coffee			
	Green	Roasted	Soluble	Green	Roasted	Soluble	
Angola	3	3% on FOB value		30%	30%	30%	
Benin				20%	20%	20%	
Bolivia				10%	10%	10%	
Brazil		no export taxes		10%	10%	16%	
Burundi							
Cameroon				30%	30%	30%	
Central African Rep.							
Colombia				10%	15%	20%	
Congo, Dem. Rep. of							
Congo, Rep. of				10%	30%	30%	
Costa Rica				9%	14%	14%	
Côte d'Ivoire							
Cuba		no export taxes					
Dominican Republic		no export taxes		no coffee im	ports (15-30% CIF	F+12%VAT)	
Ecuador	2% on FC	B value	0%	10%	15%-20%	20%	
El Salvador		no export taxes		10-15%	15%	15%	
Equatorial Guinea							
Ethiopia							
Gabon							
Ghana							
Guatemala				10%	15%	15%	
Guinea				20%	20%	20%	
Haiti							
Honduras				10%	15%	15%	
India				100%	100%	30%	
Indonesia				5%	5%	5%	
Jamaica		no export taxes		0%	40%	-	
Kenya				25%	25%	25%	
Madagascar				25%	25%	25%	
Malawi		no export taxes		10%	25%	30%	
Mexico		no export taxes		23%	72%	72%	
Nicaragua	no export taxes			5%; 15% on decaf (10% if imported from Mexico)		15% (non- Central America); 10% from Mexico; 0% Dom Rep	
Nigeria							
Panama				30%	54%	54%	
Papua New Guinea		no export taxes		30%	30%	30%	
Paraguay				10%	10%	10%	
Philippines		40%		30%	35%	40%	
Rwanda							
Uruguay				11.50%	11.50%	11.50%	
Tanzania		no export taxes			no import taxes		
Thailand				30% in quota; 90% out quota		40% in quota; 49% out quota	
Togo				20%	20%	20%	
Uganda				25%	25%	25%	
Venezuela							
Vietnam		no export taxes		20%	50%	50%	
Zambia	Г			25%	25%	25%	
Zimbabwe				40%	40%	40%	

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	Importing countries							
	Import duty							
	090111000 - Green coffee not decafeinated	090112000- Green coffee decafeinated	090121000-Roasted coffee not decafeinated	090122000- Roasted coffee decafeinated	090190100 - Coffee husks and skins	090190200 2- Coffee substitutes containing coffee		
EU members		MFN GATT bound 8.3%; MFN statutory 8.3%	MFN GATT bound 7.5%; MFN statutory 7.5%	MFN GATT bound 9%; MFN statutory 9%	MFN GATT bound 0%; MFN statutory 0%	MFN GATT bound 11.5%; MFN statutory 11.5%		
Austria								
Belgium								
Bulgaria	-							
Cyprus	-							
Czech Republic	4							
Denmark	-							
Estonia	-							
Finland	-							
France	-							
Germany	-							
Greece	-							
Hungary	-							
Ireland	-		<b>FU</b> logisla	tion applies				
Italy Latvia			EU legisla	ion applies				
Lithuania	-							
Luxembourg	-							
Malta	-							
Netherlands	-							
Poland								
Portugal	1							
Romania								
Slovakia	1							
Slovenia	1							
Spain	1							
Sweden								
United Kingdom								

Importing countries								
	Import duty							
	090111000 - Green coffee not decafeinated	090112000- Green coffee decafeinated	090121000-Roasted coffee not decafeinated	090122000- Roasted coffee decafeinated	090190100 - Coffee husks and skins	090190200 2- Coffee substitutes containing coffee		
Japan	0%	0%	MFN GATT bound 12% - MFN Statutory 12% - GSP 10% - LDC 0% - General 20%	MFN GATT bound 12% - MFN Statutory 12% - GSP 10% - LDC 0% - General 20%	0%	MFN GATT bound 12% - MFN Statutory 12% - GSP 10% - LDC 0% - General 20%		
Norway	0%	0%	MFN GATT bound 999.9% & specific duty=0.43 Kr per kg MFN Statutory 0%	MFN GATT bound 999.9% & specific duty=0.43 Kr per kg MFN Statutory 0%	MFN GATT bound 999.9% & specific duty=0.15 Kr per kg MFN Statutory 0%	MFN GATT bound 999.9% & specific duty=0.15 Kr per kg MFN Statutory 0%		
Switzerland	0%	0%	MFN Statutory 999.9% & specific duty=63.00Fr per 100 kg; GSP999.9%&46.75Fr per 100 kg; LDC 0%	MFN Statutory 999.9% & specific duty=63.00Fr per 100 kg ; GSP999.9%&46.75Fr per 100 kg; LDC 0%	MFN Statutory 999.9% & specific duty=100Fr per 100 kg; LDC 0%	0		
USA	0	0	0	0	MFN statutory 0% - General 10%	0		
			1	mporting non-members				
Australia	0	0	0	0	0	0		
Canada	0	0	0	0	0	0		
China	MFN GATT bound 8%;MFN Statutory 8%; General 50%	MFN GATT bound 8%;MFN Statutory 8%; General 50%	MFN GATT bound 15%;MFN Statutory 15%; General 80%	MFN GATT bound 15%;MFN Statutory 15%; General 80%	MFN GATT bound 10%;MFN Statutory 10%; General 30%	MFN GATT bound 30%;MFN Statutory 30%; General 80%		
Turkey	MFN statutory 13%; Free-trade area 11%; other 0%	MFN statutory 13%; Free-trade area 11%; other 0%	MFN statutory 13%; Free-trade area 11%; other 0%	MFN statutory 13%; Free-trade area 11%; other 0%	MFN statutory 13%; Free-trade area 11%; other 0%	MFN statutory 13%; Free-trade area 11%; other 0%		
Korea, Rep. of	MFN GATT bound 54%; MFN statutory 2%; Other pref.1.2%; LDC 0%	MFN GATT bound 54%; MFN statutory 2%; Other pref.1.2%	MFN GATT bound 29.5%; MFN statutory 8%	MFN GATT bound 29.5%; MFN statutory 8%	MFN GATT bound 54%; MFN statutory 3%; Other pref. 1.8%	MFN GATT bound 29.5; MFN statutory 8%; Other pref. 5%		
Singapore	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%		
Serbia	MFN statutory 3%	MFN statutory 3%	MFN statutory 15%	MFN statutory 15%	MFN statutory 15%	MFN statutory 15%		
Georgia	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%		
Croatia	MFN statutory 2%	MFN statutory 2%	MFN statutory 7%; Other 3.5%	MFN statutory 10%; Other 5%	MFN statutory 10%	MFN statutory 10%		

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## ANNEX II-C

		Importin	g countries		
	VAT				
Tax/levy applied	Standard rate	Reduced rate	Super reduced rate	Roasted coffee non- decaffeinated	Excise duty
EU member states					
Austria	20%	10%	None	10%	
Belgium	21%	12%	6%	6%	Green: €0.1983/kg; Roasted: €0.2479/kg
Bulgaria	20%	7%	None	20%	
Cyprus	15%	8%	5%	0%	
Czech Republic	19%	9%	None	19%	
Denmark	25%	None	None	25%	DKK 6.54/kg
Estonia	20%	9%	None	18%	
Finland	23%	17%	8%	17%	
France	19.6%	5.5%	2.1%	5.5%	
Germany	19%	7%	None	7%	Roasted: €2.19/kg; Soluble: 4.78/kg
Greece	19%	9%	5%	9%	
	25%	5%	None	20%	
Hungary					
Ireland	21.5%	13.5%	4.8%	0.0%	
Italy	20%	10%	4%	20%	
Latvia	21%	10%	None	18%	LVL 50/100kg pure coffee
Lithuania	19%	0%	None	18%	
Luxembourg	15%	12%	6%	3%	
Malta	18%	5%	None	0%	
Netherlands	19%	6%	None	6%	
Poland	22%	7%	3%	22%	
Portugal	19%	12%	5%	12%	
Romania	19%	9%	None	19%	€675/ton
Slovakia	19%	10%	None	19%	
Slovenia	20%	8.5%	None	8.5%	
Spain	16%	7%	4%	7%	
Sweden	25%	12%	6%	12%	
United Kingdom	15%	5%	None	0%	
Japan	5% (consumption tax)				
Norway	23%	14%			
Switzerland	7.6%	3.6%		2%	
USA					
Australia					
Canada					
China	20%				
Turkey					
Korea, Rep. of					
Singapore					
Serbia					
Georgia					
Croatia					Green: HRK 5; Roasted: HRK 12; Other: HRK 20

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