



INTERNATIONAL ORGANIZACIÓN INTERNACIONAL ORGANIZAÇÃO INTERNACIONAL ORGANISATION INTERNATIONALE DU

DEL CAFÉ DO CAFÉ CAFÉ

COFFEE ORGANIZATION

26 March 2013 Original: English

Information to be sent by 1 June 2013 or before:

- World Bank/ICO studies on risk and finance in the coffee sector (by 28 March 2013)
- National quality standards
- Sources of finance for project and promotion activities
- National strategies for the coffee sector
- **Obstacles to consumption**
- Costs of production 2002/03 2012/13
- Employment generated by the coffee sector
- **MRLs for pesticides**
- **Coffee genome**
- Greenhouse gas emissions (by 31 May 2013)
- **Mixtures and substitutes**

1. The Executive Director presents his compliments and, as in previous coffee years, wishes to request Members who have not yet done so to provide the following information which will be used as the basis for reports to the Council and Committees in September 2013. This information should be sent to the ICO (email: info@ico.org) by 1 June 2013 or earlier, as indicated below.

- World Bank/ICO studies on risk and finance: Members are requested to send comments and suggestions on document CG-7/13 and the draft risk matrix contained in Annex 1 in writing to the Head of Operations, to nominate a contact person in their countries for the World Bank consultants to approach for further information, and to inform the ICO about case studies, initiatives, funding schemes and any other relevant information which may be useful to the preparation of the reports – by 28 March 2013 (email: galindo@ico.org).
- National quality standards: Members are requested to send the latest information about their national coffee quality standards including grading and classification systems, together with copies of relevant documents as appropriate, with a view to considering a report on quality standards in September 2013.
- Sources of finance for project and promotion activities: Members are requested to contribute suggestions for sources of finance for project and promotion activities, for discussion during the 111<sup>th</sup> Council Session in September 2013.
- National strategies for the coffee sector: Members are invited to send information about national strategies for their coffee sectors to assist the ICO in developing regional projects.

- Obstacles to consumption: Article 24 of the 2007 Agreement (Removal of obstacles to trade and consumption), provides that Members shall endeavour to pursue tariff reductions on coffee or to take other action to remove obstacles to increased consumption of coffee, and shall inform the Council annually of all measures adopted with a view to implementing the provisions of the Article. Document ICC-109-4 Rev. 1 (see Annex II) contains the latest information available to the Organization on taxes and duties, laws and regulations applied to coffee exports and imports by Member countries. According to the Rules on Statistics Statistical Reports (document ICC-102-10) Members are required to keep the Organization up to date when revisions on this matter take place in their countries. All Members are requested to examine the information presented in this document with a view to updating their specific situation. Exporting Members, in particular, are requested to provide information on the Value Added Tax (VAT) and other consumption taxes applied on coffee in their countries, as well as taxes on imports and exports.
- Costs of production 2002/03 2012/13: Exporting Members are requested to send estimates for the costs of production in their countries in each coffee year from 2002/03 to 2012/13, taking into account relevant factors including labour, fertilizers, post-harvest processing, etc. It would also be appreciated if Members could send details of the methodology and variables used to calculate these costs.
- Employment generated by the coffee sector: All Members are requested to send data on employment generated by the coffee sector in their countries which should cover all relevant stages of the coffee value chain including cultivation, processing, marketing, logistics, trade and industrialization. If available, data on distribution of employment by gender would also be appreciated.
- **Maximum Residue Limits (MRLs) for pesticides:** Members are also requested to provide the following information on the Maximum Residue Limits (MRLs) for pesticides:
  - details of MRLs for pesticides used in the coffee production process; and
  - details of the methodology used for calculating MRLs for pesticides, together with copies of studies and other relevant data, to enable other Members to review their tolerances for pesticides.
- **Coffee genome:** Members are requested to send all relevant information (data and research on the coffee genome including documents and reports on existing projects and proposals and past or ongoing research) and views on proposals already submitted to the ICO.

- **Greenhouse gas emissions:** Members are requested to send the ICO data for a study on greenhouse gas emissions which will be undertaken by Costa Rica.
- **Mixtures and substitutes:** To assist the Executive Director in preparing a report on compliance with Article 27 of the 2007 Agreement (Mixtures and substitutes), all Members are requested to inform him of:
  - measures taken to prohibit the sale and advertisement of products under the name of coffee if such products contain less than the equivalent of 95% green coffee as the basic raw material; and
  - any difficulties encountered in enforcing such measures, together with the reasons for such difficulties and proposed ways of overcoming them.

2. It would be appreciated if this information could be received **no later than 1 June 2013** or before if possible, so that reports can be prepared for consideration by the Council in September 2013.

### Annexes:

- Annex I: Article 24 (Removal of obstacles to trade and consumption) and
   Article 27 (Mixtures and substitutes) of the 2007 Agreement
   Annex II: Document ICC-109-4 Rev. 1 (Obstacles to consumption)
- Annex III: Replies received from Members

#### **INTERNATIONAL COFFEE AGREEMENT 2007**

#### ARTICLE 24

### Removal of obstacles to trade and consumption

(1) Members recognize the importance of the sustainable development of the coffee sector and of the removal of current obstacles and avoidance of new obstacles which may hinder trade and consumption, while recognizing at the same time the right of Members to regulate, and to introduce new regulations, in order to meet national health and environmental policy objectives, consistent with their commitments and obligations under international agreements, including those related to international trade.

(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.

## Article 27 Mixtures and substitutes

(1) Members shall not maintain any regulations requiring the mixing, processing or using of other products with coffee for commercial resale as coffee. Members shall endeavour to prohibit the sale and advertisement of products under the name of coffee if such products contain less than the equivalent of 95% green coffee as the basic raw material.

(2) The Executive Director shall submit to the Council a periodic report on compliance with the provisions of this Article.



COFFEE ORGANIZATION

ICC 109-4 Rev. 1

11 September 2012 Original: English

INTERNATIONAL ORGANIZACIÓN INTERNACIONAL ORGANIZAÇÃO INTERNACIONAL ORGANISATION INTERNATIONALE DU

DEL CAFÉ DO CAFÉ CAFÉ

**Obstacles to consumption** 

International Coffee Council 109<sup>th</sup> Session 24 – 28 September 2012 London, United Kingdom

## Background

In accordance with Article 24 of the International Coffee Agreement 2007 (Annex I), 1. Members undertake to recognize the importance of the sustainable development of the coffee sector, and of the removal of current obstacles and avoidance of new obstacles which may hinder trade and consumption.

2. This document contains updated information on such obstacles to enable the Council to assess compliance by Member countries with the provisions of Article 24. To that end, tables providing current information on taxes and tariffs imposed on green, roasted and soluble forms of coffee by importing and exporting countries<sup>1</sup> can be found in Annex II.

3. According to the Rules on Statistics – Statistical Reports (ICC-102-10), Members are required to notify the Organization of any changes to taxes and duties on coffee. 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 24, 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 document.

<sup>&</sup>lt;sup>1</sup> The term 'country' is used in a broad sense for what are officially classed as 'customs territories', but which may not be countries in the usual sense of the word. The denomination and classification used herein do not imply, on the part of the ICO, any judgement as to the legal or other status of any territory, or any endorsement or acceptance of any boundary.

### **EXPLANATORY NOTE**

The three tables in this Annex contain information on tariffs and taxes imposed on coffee by importing and exporting countries. A brief explanation of each table is given below:

- **Table 1** shows taxes on exports and imports of coffee by exporting countries, where such information has been made available. Coffee is grouped into three classifications (green, roasted and soluble), with a range of tariffs given in cases where a group contains more than one tariff line, for example decaffeinated and non-decaffeinated coffee. A blank in the table means that the information is not currently available. In the case of bilateral or regional agreements, such as between the Andean Community of Nations, other rates may be applicable.
- **Table 2** shows tariffs on imports of coffee by importing countries. The first figure shown in each instance is the Most-Favoured Nation (MFN) rate accorded to all members of the WTO. Alternative rates, such as those made available to developing countries or through trade agreements, are then shown below. In certain cases, higher rates are also imposed, for example by the United States on Cuba. These higher rates are known as 'General duty' and are denoted 'General' in the table. Finally, the tariff codes 2101.11 and 2101.12 for soluble coffee contain many subdivisions, depending on such criteria as sugar or milk content. Effort has been made to give the specific tariff for as many of these tariff lines as possible.
- **Table 3** shows domestic taxes imposed on imports of coffee by importing countries, such as VAT rates and excise, where such information is available. This table has been updated to include an expanded list of non-Member importing countries.

	Та	kes on exports of coff	ee	Taxes on imports of coffee				
	Green	Roasted	Soluble	Green	Roasted	Soluble		
Angola		3% of FOB value		30%	30%	30%		
Benin				20%	20%	20%		
Bolivia				15-20%	15-20%	15%		
Brazil		No export taxes		10%	10 20%	16%		
Burundi				40%	40%	40%		
Cameroon				5-30%	30%	30%		
Central African Republic				5-30%	30%	30%		
Colombia				10-15%	15-20%	20%		
Congo, Democratic Republic	of							
Congo, Republic of				5-30%	30%	30%		
Costa Rica	1.50%	0%	0%	9-14%	14%	14%		
Côte d'Ivoire				20%	20%	10-20%		
Cuba		No export taxes		5-10%	30%	30%		
Dominican Republic		No export taxes		14%	20%	20%		
Ecuador	2% of	FOB value	0%	10-15%	15-30%	30%		
El Salvador		No export taxes		10-15%	15%	15%		
Ethiopia		-						
Gabon				5-30%	30%	30%		
Ghana				20%	20%	20%		
Guatemala				15%	15%	15%		
Guinea				20%	20%	10-20%		
Haiti		No export taxes		5%				
					15%	5%		
Honduras		No ovport toyoc		10-15%	15%	15%		
India		No export taxes		100%	100%	30%		
Indonesia		No export taxes		0-5%	5%	5%		
Jamaica		No export taxes		0-40%	40%	20%		
Kenya		No export taxes		25%	25%	10-25%		
Liberia								
Madagascar				20%	20%	20%		
Malawi		No export taxes		25%	25%	25%		
Mexico		No export taxes		20%	72%	140.40%		
Nicaragua		No export taxes		10-15%	15%	15%		
Nigeria				20%	20%	10-20%		
Panama				30%	54%	30-81%		
Papua New Guinea		No export taxes		25%	25%	25%		
Paraguay				10%	10%	16%		
Peru				17%	9-17%	0%		
Philippines		40%		40%	40%	45%		
Rwanda		No export taxes		5-15%	30%	30%		
Sierra Leone				5%	20%	20%		
Tanzania		No export taxes		25%	25%	10-15%		
Thailand				40% in quota 90% out quota	40% in quota 90% out quota	49%		
Timor-Leste				sove out quota	son our quoru	1070		
Тодо				20%	20%	10-20%		
Uganda				25%	25%	10-25%		
Venezuela				10-15%	15-20%	20%		
Vietnam		No export taxes		16-20%	35%	43%		
				10-20%	55%	4370		
Yemen				250/	250/	350		
Zambia				25%	25%	25%		
Zimbabwe				40%	40%	40%		

# TABLE 1 TAXES ON EXPORTS AND IMPORTS OF COFFEE BY EXPORTING COUNTRIES

 TABLE 2

 TAXES ON IMPORTS OF COFFEE BY IMPORTING COUNTRIES

	0901.11.00 Green coffee not decaffeinated	0901.12.00 Green coffee decaffeinated	0901.21.00 Roasted coffee not decaffeinated	0901.22.00 Roasted coffee decaffeinated	0901.90.10 Coffee husks and skins	0901.90.90 Coffee substitutes containing coffee	2101.11.00 Extracts, essences & concentrates of coffee	Preparations with a basi	12.00 s of extracts, essences or th a basis of coffee
Importing Members	5								
European Union	0%	8.3% GSP: 4.8% EBA, GSP+, EPA: 0%	7.5% GSP: 2.6% EBA, GSP+, EPA: 0%	9% GSP: 3.1% EBA, GSP+, EPA: 0%	0%	11.5% GSP: 8% EBA, GSP+, EPA: 0%	9% GSP: 3.1%* EBA, GSP+, EPA: 0%	GSP:	5% 8%* +, EPA: 0%
							2	*Excludes Brazil	
Norway	0%	0%	0%	0%	0%	0%	0%	0	%
Switzerland	0%	0%	63 CHF/100kg gross EU, GSP, LDC, FTA: 0%	63 CHF/100kg gross EU, GSP, LDC, FTA: 0%	0%	70 CHF/100kg gross EU, GSP, LDC, FTA: 0%	182 CHF/100kg gross EU, GSP, LDC, FTA: 0%	2101.12.11 118.45 CHF/100kg gross EU: 64.15 CHF/100kg net GSP: 79.45 CHF/100kg gross LDC: 0% 2101.12.19 182 CHF/100kg gross EU, GSP, LDC: 0%	2101.12.91 87.3 CHF/100kg gross EU: 35.7 CHF/100kg net GSP: 47.2 CHF/100kg gross LDC: 0% 2101.12.99 76.45 CHF/100kg gross EU, GSP, LDC: 0%
Tunisia	15%	15%	36%	36%	36%	Not Roasted: 27% Roasted: 36%	Instant Coffee: 0% Other: 10% EU: 0%		5% 0%
Turkey	13% EU, LDC: 11%	13% EU, LDC: 11%	13% EU, LDC: 11%	13% EU, LDC: 11%	13% EU, LDC: 11%	13% EU, LDC: 11%	9% EU, LDC: 0% GSP: 3.1%	<b>2101.12.92</b> 11.5% EU, LDC: 0% GSP: 8%	<b>2101.12.98</b> 9% EU: 0%
USA	0%	0%	0%	0%	0% General: 10% of FOB value	1.5¢/kg LDC, AGOA, APTA, NAFTA: 0% General: 6.6¢/kg	0%	2101.12.32; 2101.12.54 10% of FOB value GSP, LDC: 0% General: 20% of FOB value 2101.12.34; 2101.12.44 10% of FOB value General: 20% of FOB value	<b>2101.12.38; 2101.12.48;</b> <b>2101.12.58</b> 8.5% of FOB value + 30.5¢/kg General: 10% of FOB value + 35.9¢/kg <b>2101.12.90</b> 8.5% of FOB value GSP, LDC: 0% General: 20% of FOB value

# TABLE 2 (Contd. 1) TAXES ON IMPORTS OF COFFEE BY IMPORTING COUNTRIES

	0901.11.00 Green coffee not decaffeinated	0901.12.00 Green coffee decaffeinated	0901.21.00 Roasted coffee not decaffeinated	0901.22.00 Roasted coffee decaffeinated	0901.90.10 Coffee husks and skins	0901.90.90 Coffee substitutes containing coffee	2101.11.00 Extracts, essences & concentrates of coffee		2101.12.00 ns with a basis of extracts, entrates or with a basis of	
Other importing	countries									
Albania	10% EU: 0%	10% EU: 0%	10% EU: 0%	10% EU: 0%	10% EU: 0%	10% EU: 0%	15% EU: 0%		15% EU: 0%	
Algeria	30%	30%	30%	30%	30%	30%	30%		30%	
Argentina	10%	10%	10%	10%	10%	10%	16%		16%	
Armenia	10%	10%	10%	10%	10%	10%	10%		10%	
Australia	0%	0%	0%	0%	0%	0%	0%		0%	
Bosnia & Herzegovina	5% EU: 0%	5% EU: 0%	10% EU: 2%	10% EU: 2%	0%	5% EU: 0%	5% EU: 0%		5% EU: 0%	
Canada	0%	0%	0%	0%	0%	0%	0%		0%	
Chile	6% EU: 0%	6% EU: 0%	6% EU: 0%	6% EU: 0%	6% EU: 0%	6% EU: 0%	6% EU: 0%		6% EU: 0%	
China	8% General: 50%	8% General: 50%	15% General: 80%	15% General: 80%	10% General: 30%	30% General: 80%	17% General: 130%	30% General: 130%		
Croatia	2% EU: 0%	2% EU: 0%	7% EU: 3.5%	10% EU: 5%	10%	10%	12% EU: 0%	13% EU: 0%		
Egypt	0%	0%	10% EU: 0%	10% EU: 0%	5% EU: 0%	20% EU: 0%	30% EU: 0%	30% EU: 30%		
Georgia	0%	0%	0%	0%	0%	0%	12%	12%		
Hong Kong	0%	0%	0%	0%	0%	0%	0%	0%		
Israel	0%	0%	0%	0%	0%	0%	0%		0%	
Japan	0%	0%	12% GSP: 10% LDC: 0% General: 20%	12% GSP: 10% LDC: 0% General: 20%	0%	12% GSP: 0% LDC: 0% General: 20%	<b>2101.11.10</b> 24% <b>2101.11.21</b> 8.8% General: 12.3% <b>2101.11.29</b> 15% General: 16%	<b>2101.12.11</b> 24% <b>2101.12.12.10</b> 8.8% General: 12.3% <b>2101.12.12.20</b> 15% General: 16%	2101.12.23.10 25% General: 35% + ¥799/kg 2101.12.23.20 29.8% + ¥679/kg General: 35% + ¥799/kg 2101.12.23.60 25% General: 35% + ¥1363/kg General: 35% + ¥1363/kg General: 35% + ¥1363/kg	2101.12.24.10 28% 2101.12.24.20 19.6% General: 28% 2101.12.24.60 29.8% General: 35% 2101.12.24.90 15% General: 25%
Jordan	20% EU: 0%	20% EU: 0%	30% EU: 3.75%	20% EU: 2.5%	20% EU: 0%	20% EU: 0%	<b>2101.11.10</b> 0% <b>2101.11.90</b> 20% EU: 0%		20% EU: 0%	
Korea, Rep. of	2% APTA: 1.2% EU, LDC: 0%	2% APTA: 1.2% EU: 0%	8% EU: 6.6%	8% EU: 6.6%	3% EU, LDC: 0%	8% EU, LDC: 0%	8% EU: 6.6%		8% EU: 6.6%	
Kosovo	10%	10%	10%	10%	10%	10%	10%		10%	

	0901.11.00 Green coffee not decaffeinated	0901.12.00 Green coffee decaffeinated	0901.21.00 Roasted coffee not decaffeinated	0901.22.00 Roasted coffee decaffeinated	0901.90.10 Coffee husks and skins	0901.90.90 Coffee substitutes containing coffee	2101.11.00 Extracts, essences & concentrates of coffee	Preparations with a basi	.12.00 s of extracts, essences or ith a basis of coffee
Lebanon	5%	5%	5%	5%	5%	5%	5%		%
200011011	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 2%		: 2%
Macedonia	5%	5%	15%	15%	30%	30%	20%		0%
	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%		: 0% <b>2.00.10</b>
Malaysia	0%	0%	0%	0%	0%	0%	5%	1 <b>2101.1</b>	2:00:10 0% 2:00:90 %
	3%	3%	15%	15%	15%	15%	10%		0%
Montenegro	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU	: 0%
Morocco	10%	10%	25%	25%	25%	25%	25% EU: 5%	2: <b>2101</b> 2:	<b>0.12</b> 5% <b>.12.90</b> 5% : 5%
New Zealand	0%	0%	5%	5%	0%	5%	5%	5	%
Russia	0%	0%	10%, but not less than €0.2/kg	10%, but not less than €0.2/kg	5%	5%	10%, but not less than €0.5/kg	1	5%
Saudi Arabia	0%	0%	0%	0%	0%	0%	5%	5	%
Serbia	3% EU: 0%	3% EU: 0%	15% EU: 6%	15% EU: 6%	15% EU: 0%	15% EU: 0%	10% EU: 0%		0% : 0%
Singapore	0%	0%	0%	0%	0%	0%	0%	C	%
South Africa	0%	0%	6.0 cents/kg EU, EFTA, SADC: 0%	6.0 cents/kg EU, EFTA, SADC: 0%	20% FOB value EU 2.6% FOB value EFTA: 10% FOB value SADC: 0%	10.0 cents/kg EU, EFTA, SADC: 0%	<b>2101.11.10</b> 20% FOB value EFTA: 10% FOB value EU, SADC: 0% <b>2101.11.90</b> 25% FOB value EFTA: 12.5% FOB value EU, SADC: 0%	<b>2101.12.10</b> 20% FOB value EU, SADC: 0% EFTA: 10% FOB value	<b>2101.12.90</b> 25% FOB value EFTA: 12.5% FOB value EU, SADC: 0%
Syria	1%	3%	15%	15%	20%	20%	<b>2101.11.10</b> 3% <b>2101.11.90</b> 30%	31	0%
Taiwan	0% General: 10%	0% General: 10%	0% General: 7.5%	0% General: 15%	0% General: 10%	0% General: 10%	2% General: 12.5%	_	% l: 12.5%
Ukraine	0%	0%	5%	5%	0%	20%	<b>2101.11.11.10</b> 5% <b>2101.11.11.190</b> 10% <b>2101.11.19</b> 10%	1	0%

# TABLE 2 (Contd. 2) TAXES ON IMPORTS OF COFFEE BY IMPORTING COUNTRIES

VAT							
	Standard rate	Reduced rates	Roasted coffee not decaffeinated [0901.21.00]	Soluble coffee [2101.11.00]	Excise duty & other taxes		
Importing Members							
European Union							
Austria	20%	19%, 12%, 10%	10%	20%			
					Green:€0.1983/kg net weight		
Belgium	21%	12%, 6%	6%	6%	Roasted: €0.2479/kg net weight		
					Soluble: €0.6941/kg dry matter		
Bulgaria	20%	9%, 7%	20%	20%			
Cyprus	17%	8%, 5%	5%	5%			
Czech Republic	20%	14%	14%	20%			
					Green: DKK 5.70/kg,		
Denmark	25%	-	25%	25%	Roasted: DKK 6.84/kg		
					Coffee extracts DKK 14.82/kg		
Estonia	20%	9%	20%	20%			
Finland	23%	13%, 9%	13%	13%			
France	19.60%	7%, 5.5%, 2.1%	5.50%	5.50%			
Germany	19%	7%	7%	7%	Roasted: €2.19/kg		
C	220/	400/ 6 50/	4.20/	4.20/	Soluble:€4.78/kg		
Greece	23%	13%, 6.5%	13%	13%			
Hungary	27%	18%, 5%	27%	27%			
Ireland	23%	9%, 4.8%	0%	0%			
Italy	21%	10%, 4%	21%	10%			
Latvia	21%	12%	21%	21%	LVL 100/100kg pure coffee		
Lithuania	21%	9%, 5%	21%	21%			
Luxembourg	15%	12%, 6%, 3%	3%	3%			
Malta	18%	7%, 5%	0%	0%			
Netherlands <sup>1</sup>	19%	6%	6%	6%			
Poland	23%	8%, 5%	23%	23%			
Portugal	23%	13%, 6%	23%	23%	a		
Demonia	2.49/	00/ 50/	2.49/	2.49/	Green: €153/tonne		
Romania	24%	9%, 5%	24%	24%	Roasted: €225/tonne Soluble: €1800/tonne		
Slovakia	20%	10%	20%	20%	3010bre: €1800/10111e		
Slovenia	20%	8.50%	8.50%	20% 8.50%			
Spain <sup>2</sup> Sweden	18%	8%, 4% 12%, 6%	8%	8%			
	25%	12%, 6% 5%	12%	12% 0%			
United Kingdom	20%	3%	0%	0%	Roasted: 1.14%		
Norway	25%	15%, 8%	14%	14%	Soluble: 0.71%		
Switzerland	8%	3.8%, 2.5%	2.5%	2.5%			
Tunisia	18%	12%, 6%	18%	18%	Consumption tax of 25%		
Turkey	18%	8%, 1%	8%	8%			
USA			s by state				

#### TABLE 3 DOMESTIC TAXES AND EXCISE ON IMPORTS OF COFFEE BY IMPORTING COUNTRIES

<sup>1</sup> The Netherlands have announced a 2% increase in the standard VAT rate to 21%, as of the 1<sup>st</sup> October 2012. <sup>2</sup> Spain have declared an increase in the standard VAT rate from 18% to 21%, and the reduced rate from 8% to 10%, as of 1<sup>st</sup> September 2012.

### TABLE 3 (Contd. 1) DOMESTIC TAXES AND EXCISE ON IMPORTS OF COFFEE BY IMPORTING COUNTRIES

VAT						
		Reduced rates	Roasted coffee not decaffeinated [0901.21.00]	Soluble coffee [2101.11.00]	Excise duty & other taxes	
Other importing countries	;					
Albania	20%		20%	20%	Green: 30 ALL/kg Roasted: 140 ALL/kg Soluble: 250 ALL/kg	
Algeria	17%		17%	17%	Consumption tax of 10%	
Argentina	21%		21%	21%	Statistical fee of 0.5% duty Proportional tax on profit of 3% duty	
Armenia	20%		20%	20%	Customs clearance fee of 3500 AMD	
Australia	10%		10%	10%		
Bosnia & Herzegovina	17%		17%	17%	Green & Roasted: 1.5 BAM/kg Soluble: 3.5 BAM/kg	
Canada	Local Pro	vince Sales Ta:	x plus 5% Federal	Sales Tax		
Chile	19%		19%	19%		
China	17%, with ma	any variations	17%	17%		
Croatia	25%	10%	25%	25%	Green: HRK 5 Roasted: HRK 6 Soluble: HRK 20 - 60	
Egypt	10%	5%	5%	10%	Soluble: HKK 20 - 60	
Georgia	18%		18%	18%	Customs clearance fee of €5- 60/declaration	
Hong Kong		No s	ales tax		00/420141011	
Israel	16%		16%	16%		
Japan	5%		5%	5%		
Jordan	16%		16%	16%	Service fee of 2%	
Korea, Rep. of	10%		10%	10%		
Kosovo	16%		16%	16%		
Lebanon	10%		10%	10%	Customs clearance fee of 70,000 LBP	
Macedonia	18%	5%	18%	5%		
Malaysia	6%	0%	0%	6%		
Montenegro	17%		17%	17%	Excise tax of 20%	
Morocco	20%		20%	20%	Parafiscal tax of 0.25% duty	
New Zealand	15%		15%	15%	Import entry transaction fee of 25.30 NZD/declaration	
Russia	18%		18%	18%		
Saudi Arabia		No s	ales tax			
Serbia	18%		18%	18%	30% of duty paid value + CCF of RSD 370	
Singapore	7%		7%	7%		
South Africa	14%		14%	14%		
Syria	10%		3%	5%		
Taiwan	5%		5%	5%	Trade promotion service fee of 0.04% dutiable value	
Ukraine	20%		20%	20%		

## LIST OF ACRONYMS IN THE TABLES OF ANNEX II

AGOA	African Growth and Opportunity Act
ΑΡΤΑ	Asia-Pacific Trade Agreement
CCF	Customs Clearance Fee
EBA	Everything But Arms
EFTA	European Free Trade Association
EPA	Economic Partnership Agreement
EU	European Union
FOB	Free On Board
FTA	Free Trade Agreement
GSP	Generalized System of Preferences
GSP+	Generalized System of Preferences Plus
LDC	Least-Developed Country
MFN	Most-Favoured Nation
NAFTA	North American Free Trade Agreement
SADC	Southern African Development Community
VAT	Value Added Tax
WTO	World Trade Organization

### **REPLIES RECEIVED FROM MEMBERS**

World Bank/ICO studies on risk and finance	Brazil, Central African Republic, Italy, Nicaragua and Sierra Leone.
National quality standards	Brazil, Colombia, Costa Rica, Cuba, Ecuador, EU, Gabon, Guatemala, Haiti, Indonesia, Mexico, USA and Yemen.
Sources of finance for project and promotion activities	Cuba, Ecuador, EU (Czech Republic and Germany), Guatemala and Yemen.
National strategies for the coffee sector	Brazil, Colombia, Cuba, Ecuador, EU (Czech Republic), Gabon, Guatemala, Tanzania and Yemen.
	Reports given on national coffee policies during Council Sessions: Côte d'Ivoire (ICC-108), Ecuador (ICC-109-presentation), El Salvador (ICC-110-11), Gabon (ICC-110-10), Ghana (ICC-106), IACO (ICC-110-8), Kenya (ICC-104 and ICC-105-presentation), Tanzania (ICC-110-9).
Obstacles to consumption	Colombia, Costa Rica, Cuba, Ecuador, EU (Bulgaria, Czech Republic, Finland, France, Germany, Italy, Latvia, Poland, Slovenia, Spain, no information for Hungary, Malta and Sweden) Guatemala, Haiti, Indonesia, Kenya and Rwanda.
Costs of production 2002/03 – 2012/13	Replies for previous coffee years received from: Brazil, Colombia, Costa Rica, Cuba, Ecuador, Gabon, Guatemala, Haiti, Indonesia, Kenya and Rwanda.
Employment generated by the coffee sector	Colombia, Costa Rica, Cuba, Ecuador, EU (Bulgaria, Finland, France, Germany, Italy, Latvia, Slovenia, Sweden, no data available for Czech Republic, Hungary, Malta, Poland and Spain), Gabon, Guatemala, Haiti, Indonesia, Kenya, Rwanda and Yemen.
Maximum Residue Limits (MRLs) for pesticides	Brazil, Colombia, Costa Rica, Cuba, Ecuador, EU (Czech Republic, Finland, Italy, Germany, Poland and Sweden), Gabon, Guatemala, Haiti, Indonesia, Kenya, Rwanda, USA and Yemen.
Coffee genome	Brazil, Colombia, CIRAD (France), Costa Rica, Cuba, Ecuador, EU, Gabon, Guatemala, Haiti, PROMECAFÉ and Yemen See also document PJ-14/11 Rev. 1.
Mixtures and substitutes	Information received in September 2010 (see document ICC-105-8): Brazil, Colombia, Costa Rica, Ecuador, EU (Bulgaria, France, Germany and Latvia), Mexico and Rwanda. Information received subsequently from: Colombia, Costa Rica, Cuba, Ecuador, EU (Germany), Guatemala, Haiti.
Greenhouse gas emissions	None received.