



- Information to be sent by 30 June 2014 or before:**
- **Suggestions for donors and financial institutions to be invited to the 4<sup>th</sup> Consultative Forum**
  - **Mixtures and substitutes**
  - **Obstacles to consumption**
  - **MRLs for pesticides**
  - **National quality standards**
  - **National strategies for the coffee sector**
  - **Costs of production 2003/04 – 2013/14**
  - **Employment generated by the coffee sector**
  - **Coffee genome**

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 2014. This information should be sent to the ICO (email: [info@ico.org](mailto:info@ico.org)) by **30 June 2014** or earlier, as indicated below.

- **4<sup>th</sup> Consultative Forum:** Members are invited to send the Executive Director contact details for representatives of multilateral donor and financial institutions that could be invited to participate in the 4<sup>th</sup> Consultative Forum in September 2014. Members are also invited to consider priorities and proposals for funding in producing countries by these agencies which could be considered during the 4<sup>th</sup> Forum, and to provide contact details of bilateral agencies in their countries which could be contacted to participate in the Forum and to include coffee in their priorities for development assistance.
- **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.

- **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-111-6 (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.
  
- **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.
  
- **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 an updated report on quality standards.
  
- **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.
  
- **Costs of production 2003/04 – 2013/14:** Exporting Members are requested to send estimates for the costs of production in their countries in each coffee year from 2003/04 to 2013/14, 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.
- **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.

2. It would be appreciated if this information could be received **no later than 30 June 2014** or before if possible, so that reports can be prepared for consideration by the Council in September 2014.

**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-111-6](#) (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.

50  
years



INTERNATIONAL  
COFFEE  
ORGANIZATION

ICC 111-6

12 August 2013  
Original: English

ANNEX II

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International Coffee Council  
111<sup>th</sup> Session  
9 – 12 September 2013  
Belo Horizonte, Brazil

## Obstacles to consumption

### Background

1. In accordance with Article 24 of the International Coffee Agreement 2007 (Annex I), 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.

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<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.

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

	Taxes on exports of coffee			Taxes on imports of coffee		
	Green	Roasted	Soluble	Green	Roasted	Soluble
Angola		3% of FOB value		30%	30%	30%
Benin				20%	20%	10-20%
Bolivia				15-20%	15-20%	15%
Brazil		<b>No export taxes</b>		10%	10%	16%
Burundi				25%	25%	10-25%
Cameroon				5-30%	30%	30%
Central African Republic				5-30%	30%	30%
Colombia				10-15%	10-15%	15%
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		<b>No export taxes</b>		5-30%	10-30%	20%
Dominican Republic		<b>No export taxes</b>		14%	20%	20%
Ecuador	2% of FOB value		0%	10-15%	15-30%	30%
El Salvador		<b>No export taxes</b>		10-15%	15%	15%
Ethiopia						
Gabon				5-30%	30%	30%
Ghana				20%	20%	20%
Guatemala				10-15%	15%	15%
Guinea				20%	20%	10-20%
Haiti		<b>No export taxes</b>		5%	15%	5%
Honduras				10-15%	15%	15%
India		<b>No export taxes</b>		100%	100%	30%
Indonesia		<b>No export taxes</b>		5%	5%	5%
Jamaica		<b>No export taxes</b>		0-40%	40%	20%
Kenya		<b>No export taxes</b>		25%	25%	10-25%
Liberia				15%	15%	25%
Madagascar				20%	20%	20%
Malawi		<b>No export taxes</b>		25%	25%	25%
Mexico		<b>No export taxes</b>		20%	72%	140.40%
Nicaragua		<b>No export taxes</b>		10-15%	15%	15%
Nigeria				20%	20%	10-20%
Panama				30%	54%	30-40%
Papua New Guinea		<b>No export taxes</b>		25%	25%	25%
Paraguay				10%	10%	16%
Peru				13%	6-13%	0%
Philippines		40%		40%	40%	45%
Rwanda		<b>No export taxes</b>		25%	25%	10-25%
Sierra Leone		<b>No export taxes</b>		5%	20%	20%
Tanzania		<b>No export taxes</b>		25%	25%	10-25%
Thailand				30%	30%	40%
Timor-Leste						
Togo				20%	20%	10-20%
Uganda				25%	25%	10-25%
Venezuela				10-15%	15-20%	20%
Vietnam		<b>No export taxes</b>		15-20%	30%	40%
Yemen						
Zambia				25%	25%	25%
Zimbabwe				40%	40%	40%



**TABLE 2**  
**TAXES ON IMPORTS OF COFFEE BY IMPORTING COUNTRIES**

	<b>0901.11.00</b> Green coffee not decaffeinated	<b>0901.12.00</b> Green coffee decaffeinated	<b>0901.21.00</b> Roasted coffee not decaffeinated	<b>0901.22.00</b> Roasted coffee decaffeinated	<b>0901.90.10</b> Coffee husks and skins	<b>0901.90.90</b> Coffee substitutes containing coffee	<b>2101.11.00</b> Extracts, essences & concentrates of coffee	<b>2101.12.00</b> Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	
<b>Importing Members</b>									
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%	11.5% GSP: 8%* Mex: 4% EBA, GSP+, EPA: 0%	
							<i>*Excludes Brazil</i>		
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%	<b>2101.12.11</b> 118.95 CHF/100kg gross EU: 65.15 CHF/100kg net GSP: 74.95 CHF/100kg gross LDC: 0% <b>2101.12.19</b> 182 CHF/100kg gross EU, GSP, LDC: 0%	<b>2101.12.91</b> 87.6 CHF/100kg gross EU: 36.2 CHF/100kg net GSP: 43.6 CHF/100kg gross LDC: 0% <b>2101.12.99</b> 76.6 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%	36% EU: 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%	<b>2101.12.32; 2101.12.54</b> 10% of FOB value GSP, LDC: 0% General: 20% of FOB value <b>2101.12.34; 2101.12.44</b> 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**

	<b>0901.11.00</b> Green coffee not decaffeinated	<b>0901.12.00</b> Green coffee decaffeinated	<b>0901.21.00</b> Roasted coffee not decaffeinated	<b>0901.22.00</b> Roasted coffee decaffeinated	<b>0901.90.10</b> Coffee husks and skins	<b>0901.90.90</b> Coffee substitutes containing coffee	<b>2101.11.00</b> Extracts, essences & concentrates of coffee	<b>2101.12.00</b> Preparations with a basis of extracts, essences or concentrates or with a basis of coffee		
<i>Other importing countries</i>										
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: 0%	10% EU: 0%	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%		
Egypt	0%	0%	10% EU: 0%	10% EU: 0%	5% EU: 0%	20% EU: 0%	30% EU: 0%	30% EU: 0%		
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%	24% 2101.11.21 8.8% General: 12.3% 2101.11.29 15% General: 16%	24% 2101.12.12.10 8.8% General: 12.3% 2101.12.12.20 15% General: 16%	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 2101.12.23.70 29.8% + ¥1159/kg General: 35% + ¥1363/kg	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	0%	0%	30% EU: 3.75%	23% EU: 2.5%	20% EU: 0%	20% EU: 0%	0% 2101.11.90 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%		

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

	<b>0901.11.00</b> Green coffee not decaffeinated	<b>0901.12.00</b> Green coffee decaffeinated	<b>0901.21.00</b> Roasted coffee not decaffeinated	<b>0901.22.00</b> Roasted coffee decaffeinated	<b>0901.90.10</b> Coffee husks and skins	<b>0901.90.90</b> Coffee substitutes containing coffee	<b>2101.11.00</b> Extracts, essences & concentrates of coffee	<b>2101.12.00</b> Preparations with a basis of extracts, essences or concentrates or with a basis of coffee
Lebanon	5% EU: 0%	5% EU: 0%	5% EU: 0%	5% EU: 0%	5% EU: 0%	5% EU: 0%	5% EU: 1.4%	5% EU: 1.4%
Macedonia	5% EU: 0%	5% EU: 0%	15% EU: 0%	15% EU: 0%	30% EU: 0%	30% EU: 0%	20% EU: 0%	20% EU: 0%
Malaysia	0%	0%	0%	0%	0%	0%	5%	<b>2101.12.00.10</b> 10% <b>2101.12.00.90</b> 5%
Montenegro	3% EU: 0%	3% EU: 0%	15% EU: 0%	15% EU: 0%	15% EU: 0%	15% EU: 0%	10% EU: 0%	10% EU: 0%
Morocco	10%	10%	25%	25%	25%	25%	25% EU: 0%	25% EU: 0%
New Zealand	0%	0%	5%	5%	0%	5%	5%	5%
Russian Federation	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	15%
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%	10% EU: 0%
Singapore	0%	0%	0%	0%	0%	0%	0%	0%
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: 5% FOB value SADC: 0%	10.0 cents/kg EU, EFTA, SADC: 0%	<b>2101.11.10</b> 20% FOB value EFTA: 5% FOB value EU, SADC: 0% <b>2101.11.90</b> 25% FOB value EFTA: 6.2% FOB value EU, SADC: 0%	<b>2101.12.10</b> 20% FOB value EU, SADC: 0% EFTA: 5% FOB value <b>2101.12.90</b> 25% FOB value EFTA: 6.2% FOB value EU, SADC: 0%
Syria	1%	3%	15%	15%	20%	20%	<b>2101.11.10</b> 3% <b>2101.11.90</b> 30%	30%
Taiwan	0% General: 10%	0% General: 10%	0% General: 7.5%	0% General: 15%	0% General: 10%	0% General: 10%	2% General: 12.5%	2% General: 12.5%
Ukraine	0%	0%	5%	5%	0%	20%	<b>2101.11.11.10</b> 5% <b>2101.11.11.90</b> 10% <b>2101.11.19</b> 10%	10%

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

	VAT		Roasted coffee not decaffeinated [0901.21.00]	Soluble coffee [2101.11.00]	Excise duty & other taxes
	Standard rate	Reduced rates			
<b>Importing Members</b>					
<b>European Union</b>					
Austria	20%	10%	10%	20%	
Belgium	21%	12%, 6%	6%	6%	Green: €0.1983/kg net weight Roasted: €0.2479/kg net weight Soluble: €0.6941/kg dry matter
Bulgaria	20%	9%	20%	20%	
Croatia	25%	10%	25%	25%	Green: HRK 5/kg Roasted: HRK 6/kg Soluble: HRK 20/kg
Cyprus	18%	8%, 5%	5%	5%	
Czech Republic	21%	15%	15%	21%	
Denmark	25%	-	25%	25%	Green: DKK 5.95/kg Roasted: DKK 7.14/kg Coffee extracts: DKK 15.47/kg
Estonia	20%	9%	20%	20%	
Finland	24%	14%, 10%	14%	14%	
France	19.6%	7%, 5.5%, 2.1%	5.5%	5.5%	
Germany	19%	7%	7%	7%	Roasted: €2.19/kg Soluble: €4.78/kg
Greece	23%	13%, 6.5%	13%	13%	
Hungary	27%	18%, 5%	27%	27%	
Ireland	23%	13.5%, 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	21%	6%	6%	6%	
Poland	23%	8%, 5%	23%	23%	
Portugal	23%	13%, 6%	23%	23%	
Romania	24%	9%, 5%	24%	24%	Green: €153/tonne Roasted: €225/tonne Soluble: €900/tonne
Slovakia	20%	10%	20%	20%	
Slovenia	20%	8.5%	8.5%	8.5%	
Spain	21%	10%, 4%	10%	10%	
Sweden	25%	12%, 6%	12%	12%	
United Kingdom	20%	5%	0%	0%	
Norway	25%	15%, 8%	15%	15%	
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		Varies by state			

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

	VAT		Roasted coffee not decaffeinated [0901.21.00]	Soluble coffee [2101.11.00]	Excise duty & other taxes
	Standard rate	Reduced rates			
<i>Other importing countries</i>					
Albania	20%		20%	20%	Green: 30 ALL/kg Roasted: 60 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 6% duty
Armenia	20%		20%	20%	Customs clearance fee of 3500 AMD
Australia	10%		10%	10%	
Bosnia & Herzegovina	17%		17%	17%	Green & Roasted: 3 BAM/kg Soluble: 3.5 BAM/kg
Canada	Local Province Sales Tax plus 5% Federal Sales Tax				
Chile	19%		19%	19%	
China	17%, with many variations		17%	17%	
Egypt	10%	5%	5%	10%	
Georgia	18%		18%	18%	Customs clearance fee of €5-60/declaration
Hong Kong		No sales tax			
Israel	18%		18%	18%	
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 50,000 LBP
Macedonia	18%	5%	18%	5%	
Malaysia	6%	5%, 0%	0%	5%	
Montenegro	19%		19%	19%	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 sales tax			
Serbia	20%		20%	20%	100 RSD/kg
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
APTA	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

<b>National quality standards</b>	Brazil, Colombia, Costa Rica, Cuba, Ecuador, EU (Czech Republic, Germany and Poland), Gabon, Guatemala, Haiti, Indonesia, Mexico, USA and Yemen.
<b>National strategies for the coffee sector</b>	<p>Brazil, Colombia, Cuba, Ecuador, EU (Czech Republic), Gabon, Guatemala, Sierra Leone, Tanzania and Yemen.</p> <p>Reports given on national coffee policies during Council Sessions: Bolivia (ICC-111-presentation), Central African Republic (ICC-112-12), Côte d'Ivoire (ICC-108 and ICC-111-presentation), Ecuador (ICC-109-presentation), El Salvador (ICC-110-11), Gabon (ICC-110-10 and ICC-112-10), Ghana (ICC-106-presentation), IACO (ICC-110-8), Kenya (ICC-104 and ICC-105-presentation), Mexico (ICC-111-presentation), Tanzania (ICC-110-9) and Vietnam (ICC-111-29 and ICC-112-11).</p>
<b>Obstacles to consumption</b>	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, Rwanda and Sierra Leone.
<b>Costs of production 2002/03 – 2012/13</b>	Replies for previous coffee years received from: Brazil, Colombia, Costa Rica, Cuba, Ecuador, Gabon, Guatemala, Haiti, Indonesia, Kenya, Rwanda and Sierra Leone.
<b>Employment generated by the coffee sector</b>	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, Sierra Leone and Yemen.
<b>Maximum Residue Limits (MRLs) for pesticides</b>	Brazil, Colombia, Costa Rica, Cuba, Ecuador, EU (Czech Republic, Finland, Germany, Italy, Poland and Sweden), Gabon, Guatemala, Haiti, Indonesia, Kenya, Rwanda, Sierra Leone, USA and Yemen.
<b>Coffee genome</b>	Brazil, CIRAD (France), Colombia, Costa Rica, Cuba, Ecuador, EU, Gabon, Guatemala, Haiti, PROMECAFE, Sierra Leone and Yemen. See also document PJ-14/11 Rev. 1.
<b>Mixtures and substitutes</b>	<p>Information received in September 2010 (see document ICC-105-8): Brazil, Colombia, Costa Rica, Ecuador, EU (Bulgaria, France, Germany and Latvia), Mexico and Rwanda.</p> <p>Information received subsequently from: Colombia, Costa Rica, Cuba, Ecuador, EU (Czech Republic and Germany), Guatemala, Haiti and Sierra Leone.</p>