



INTERNATIONAL COFFEE ORGANIZATION
ORGANIZACIÓN INTERNACIONAL DEL CAFÉ
ORGANIZAÇÃO INTERNACIONAL DO CAFÉ
ORGANISATION INTERNATIONALE DU CAFÉ

ED 2068/09

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Obstacles to consumption

1. The Executive Director presents his compliments and wishes to remind Members that, in accordance with Article 33 of the International Coffee Agreement 2001 (see attached document) 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. Document ICC-100-6 Rev. 1 (attached) was circulated in May 2008 containing 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 (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.
3. 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) applied on coffee in their countries.
4. It would be appreciated if this information could be received by **15 August 2009** so that a full report on this subject can be circulated to the Council in September 2009.



International Coffee Organization
Organización Internacional del Café
Organização Internacional do Café
Organisation Internationale du Café

ICC 100-6 Rev. 1

19 May 2008
Original: English

E

Agreement

International Coffee Council
100th Session
19 – 23 May 2008
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.

Exporting countries						
	Taxes on exports of coffee			Taxes on imports of coffee		
	Green	Roasted	Soluble	Green	Roasted	Soluble
Angola	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 imports (15-30% CIF+12% VAT)		
Ecuador	2% on FOB 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% (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, Bol. Rep. of						
Vietnam	no export taxes			20%	50%	50%
Zambia				25%	25%	25%
Zimbabwe				40%	40%	40%

A blank denotes that the information is not available

IMPORTING COUNTRIES

	Import duty						VAT
	90111000	90112000	90121000	90122000	90190100	090190200 2	
	Green coffee not decaffeinated	Green coffee decaffeinated	Roasted coffee not decaffeinated	Roasted coffee decaffeinated	Coffee husks and skins	Coffee substitutes containing coffee	
EU	MFN GATT bound 0%; MFN statutory 0%	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	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 20% - reduced rate 10%
Belgium	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 21% - reduced rate 6%
Cyprus	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 15% - reduced rate 5-8%
Czech Republic	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 19% - reduced rate 5%
Denmark	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 25%
Estonia	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 18% - reduced rate 5%
Finland	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 22% - reduced rate 8-17%
France	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 19.6% - reduced rate 5.5%
Germany	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 16% - reduced rate 7%
Greece	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 19% - reduced rate 9%
Hungary	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 20% - reduced rate 5-15%
Ireland	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 21% - reduced rate 13.5%
Italy	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 20% - reduced rate 10%
Latvia	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 18% - reduced rate 5%
Lithuania	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 18% - reduced rate 5-9%
Luxembourg	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 15% - reduced rate 6%
Malta	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 18% - reduced rate 5%
Netherlands	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 19% - reduced rate 6%
Poland	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 22% - reduced rate 7%
Portugal	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 21% - reduced rate 5-12%
Slovakia	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 19%
Slovenia	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 20% - reduced rate 8.5%
Spain	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 16% - reduced rate 7%
Sweden	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 25% - reduced rate 5-12%
United Kingdom	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	EU legislation applies	Standard rate 17.5% - reduced rate 5%

IMPORTING COUNTRIES							
	Import duty						VAT
	90111000	90112000	90121000	90122000	90190100	090190200 2	
	Green coffee not decaffeinated	Green coffee decaffeinated	Roasted coffee not decaffeinated	Roasted coffee decaffeinated	Coffee husks and skins	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%	5% (consumption tax)
Norway	0%	0%	Specific duty=0.43 Kr per kg MFN Statutory 0%	Specific duty=0.43 Kr per kg MFN Statutory 0%	Specific duty=0.15 Kr per kg MFN Statutory 0%	Specific duty=0.15 Kr per kg MFN Statutory 0%	23%
Switzerland	0%	0%	Specific duty=63.00Fr per 100 kg ; 46.75Fr per 100 kg; LDC 0%	Specific duty=63.00Fr per 100 kg ; 46.75Fr per 100 kg; LDC 0%	Specific duty=100Fr per 100 kg; LDC 0%	0%	2%
USA	0%	0%	0%	0%	MFN statutory 0% - General 10%	0%	
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%	20%
Russian Fed.							
Turkey	MFN statutory 13%; Free-trade area 11%; zone-zone 11%; other 0%	MFN statutory 13%; Free-trade area 11%; zone-zone 11%; other 0%	MFN statutory 13%; Free-trade area 11%; zone-zone 11%; other 0%	MFN statutory 13%; Free-trade area 11%; zone-zone 11%; other 0%	MFN statutory 13%; Free-trade area 11%; zone-zone 11%; other 0%	MFN statutory 13%; Free-trade area 11%; zone-zone 11%; other 0%	
Korea, Republic 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%; Zone-zone 3.5%	MFN statutory 10%; Free trade area 8%; Zone-zone 5%	MFN statutory 10%	MFN statutory 10%	

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