



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

ICC 100-6

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Agreement

International Coffee Council  
100th Session  
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## 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](http://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%                              | 100%   |
| 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%;<br>MFN statutory 0% | MFN GATT bound 8.3%;<br>MFN statutory 8.3% | MFN GATT bound 7.5%; MFN<br>statutory 7.5% | MFN GATT bound 9%;<br>MFN statutory 9% | MFN GATT bound<br>0%; MFN statutory<br>0% | MFN GATT bound 11.5%; MFN<br>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%   |                      |

A blank denotes that the information is not available