

INTERNATIONAL COFFEE ORGANI ORGANIZACIÓN INTERNACIONAL DEL CAFÉ ORGANIZAÇÃO INTERNACIONAL DO CAFÉ ORGANISATION INTERNATIONALE DU CAFÉ ED 2143/12

9 October 2012 Original: English



Information to be sent by 20 January 2013:

- National quality standards
- Costs of production 2002/03 2012/13
- Employment generated by the coffee sector
- MRLs for pesticides
- Coffee genome
- National strategies for the coffee sector
- Obstacles to consumption
- Mixtures and substitutes
- Sources of finance for project and promotion activities
- Information on food grade jute bags (by 30 November 2012)
- 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 2012/13:
- 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 update on quality standards at a future Council Session.
- 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 Levels (MRLs) for pesticides: Members are also requested to provide the following information on the Maximum Residue Levels (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: As previously requested (see document ED-2105/10), 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.
- National strategies for the coffee sector: As noted at the 107th Council Session,
 Members are invited to send information about national strategies for their coffee
 sectors to the ICO, to enable the Secretariat to develop cooperation with United
 Nations agencies on sustainable coffee 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.
- 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.

- Sources of finance for project and promotion activities: Members are also invited to contribute suggestions for sources of finance for project and promotion activities, for discussion during the 110th Council Session in March 2013.
- Information on food grade jute bags: As advised in document ED-2140/12, the International Jute Study Group (IJSG) has requested information and data on issues related to food grade jute bags. This should be received no later than 30 November 2012 so that a reply can be sent to the IJSG.
- 2. It would be appreciated if this information could be received **no later than 20 January 2013** so that reports can be prepared for consideration by the Council in 2012/13.

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

ARTICI F 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

11 September 2012

INTERNATIONAL ORGANIZACIÓN INTERNACIONAL ORGANIZAÇÃO INTERNACIONAL ORGANISATION INTERNATIONALE DU

DEL CAFÉ DO CAFÉ

Original: English

International Coffee Council 109th Session 24 – 28 September 2012 London, United Kingdom

Obstacles to consumption

Background

- 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 countries¹ can be found in Annex II.
- 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.

 $^{^1}$ 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.

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

	Taxes on exports of coffe	e	Taxe	s on imports of coffe	ee
	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%	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%	20%
El Salvador	No export taxes	070	10-15%	15%	15%
	rto export taxes		10-13%	13%	13%
Ethiopia Gabon			F 200/	200/	200/
			5-30%	30%	30%
Ghana			20%	20%	20%
Guatemala			15%	15%	15%
Guinea	N		20%	20%	10-20%
Haiti	No export taxes		5%	15%	5%
Honduras			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	40% in quota	400/
Timor-Leste			90% out quota	90% out quota	49%
Togo			20%	20%	10-20%
=			25%		
Uganda				25%	10-25%
Venezuela	No ovport toyes		10-15%	15-20%	20%
Vietnam	No export taxes		16-20%	35%	43%
Yemen					
Zambia			25%	25%	25%
Zimbabwe			40%	40%	40%

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									
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: EBA, GSP-	5% 8%* +, EPA: 0%
								*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%	36 EU:	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%	2101.12.92 11.5% EU, LDC: 0% GSP: 8%	2101.12.98 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	2101.12.38; 2101.12.48; 2101.12.58 8.5% of FOB value + 30.5¢/kg General: 10% of FOB value + 35.9¢/kg 2101.12.90 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 Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	
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%	2101.11.10 24% 2101.11.21 8.8% General: 12.3% 2101.11.29 15% General: 16%	2101.12.11 25% Seneral: 35% + ¥799/kg 2101.12.12.10 2.5% 2.8% 2101.12.12.10 2.9.8% + ¥679/kg 3.8% General: 12.3% 2101.12.23.60 2.5% General: 35% + ¥1363/kg General: 16% General: 35% + ¥1363/kg General: 35% + ¥1363/kg General: 35% + ¥1363/kg General: 35% + ¥1363/kg General: 25% General: 35% + ¥1363/kg General: 25% General: 35% + ¥1363/kg General: 25%	
Jordan	20% EU: 0%	20% EU: 0%	30% EU: 3.75%	20% EU: 2.5%	20% EU: 0%	20% EU: 0%	2101.11.10 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

	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
Lebanon	5%	5%	5%	5%	5%	5%	5%		%
Lebanon	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 2%	EU:	
Macedonia	5%	5%	15%	15%	30%	30%	20%	20	0%
iviacedonia	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%		0%
									2.00.10
Malaysia	0%	0%	0%	0%	0%	0%	5%		0%
		-/			-7-		-,-		2.00.90
			,	,	,				%
Montenegro	3%	3%	15%	15%	15%	15%	10%)%
	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%	EU: 0%		0%
									0.12
Maraga	10%	10%	25%	25%	25%	25%	25%		5% 12.90
Morocco	10%	10%	25%	25%	25%	25%	EU: 5%		5%
									5%
New Zealand	0%	0%	5%	5%	0%	5%	5%		%
New Zealand	U%	U%			U%	5%			70
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	15	5%
Saudi Arabia	0%	0%	0%	0%	0%	0%	5%	5	%
Caulaia	3%	3%	15%	15%	15%	15%	10%	10)%
Serbia	EU: 0%	EU: 0%	EU: 6%	EU: 6%	EU: 0%	EU: 0%	EU: 0%	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: 10% FOB value SADC: 0%	10.0 cents/kg EU, EFTA, SADC: 0%	2101.11.10 20% FOB value EFTA: 10% FOB value EU, SADC: 0% 2101.11.90 25% FOB value EFTA: 12.5% FOB value EU, SADC: 0%	2101.12.10 20% FOB value EU, SADC: 0% EFTA: 10% FOB value	2101.12.90 25% FOB value EFTA: 12.5% FOB value EU, SADC: 0%
Syria	1%	3%	15%	15%	20%	20%	2101.11.10 3% 2101.11.90 30%	30)%
Toimer	0%	0%	0%	0%	0%	0%	2%	2	%
Taiwan	General: 10%	General: 10%	General: 7.5%	General: 15%	General: 10%	General: 10%	General: 12.5%	Genera	l: 12.5%
Ukraine	0%	0%	5%	5%	0%	20%	2101.11.11.10 5% 2101.11.11.90 10% 2101.11.19 10%	10) %

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

European Union Austria 20% 19%, 12%, 10% 10% 20% Green: €0.1983/kg net weight 18 legium 21% 12%, 6% 6% 6% Roasted: €0.2479/kg net weight 20 Soluble: €0.6941/kg dry matter 20	VAT							
Importing Members European Union 20% 19%, 12%, 10% 10% 20% 20% 39%, 12%, 10% 10% 20% 30%				Roasted coffee	Soluble coffee			
Importing Members European Union		Standard rate	Reduced rates	not decaffeinated	[2101.11.00]	Excise duty & other taxes		
European Union Austria 20% 19%, 12%, 10% 10% 20% Green: €0.1983/kg net weight 18 legium 21% 12%, 6% 6% 6% Roasted: €0.2479/kg net weight 20 Soluble: €0.6941/kg dry matter 20					•			
Austria 20% 19%, 12%, 10% 10% 20% Green: €0.1983/kg net weight Soluble: €0.6941/kg dry matter Soluble: €0.6	Importing Members			-				
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% 88%, 5% 5% 5% Czech Republic 20% 14% 14% 20% Denmark 25% - 25% 25% Roasted: DKK 5.70/kg, Roasted: DKK 6.84/kg Estonia 20% 9% 20% 20% Coffee extracts DKK 14.82/kg Finland 23% 13%, 9% 13% 13% 13% France 19.60% 7%, 5.5%, 2.1% 5.50% 5.50% Roasted: €2.19/kg Germany 19% 7% 7% 7% Soluble: €4.78/kg Greece 23% 13%, 6.5% 13% 13% 14% Hungary 27% 18%, 5% 27% 27% Italy 21% 10%, 4% 21% LVL 100/100kg pure coffee Lithuania 21% 9%, 5% 21% 21% LVL 100/100kg	European Union							
Belgium 21% 12%, 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% Denmark 25% - 25% 25% Roasted: DKK 5.70/kg, Roasted: DKK 14.82/kg Estonia 20% 9% 20% 20% Formace 19.60% 7%, 5.5%, 2.1% 5.50% 5.50% Forace 19.60% 7%, 5.5%, 2.1% 5.50% 5.50% Roasted: €2.19/kg Soluble: €4.78/kg 6 6 6 6 6 7% 7% 7% 8 8 8 8 8 9 1.0% 1	Austria	20%	19%, 12%, 10%	10%	20%			
Bulgaria 20% 9%, 7% 20% 20% Cyprus 17% 8%, 5% 5% 5% 5% Czech Republic 20% 14% 14% 20% Green: DKK 5.70/kg, Phanark 25% - 25% 25% Roasted: DKK 6.84/kg Coffee extracts DKK 14.82/kg Estonia 20% 9% 20% 20% Coffee extracts DKK 14.82/kg Estonia 23% 13%, 9% 13% 13% France 19.60% 7%, 5.5%, 2.1% 5.50% 5.50% Soluble: €4.78/kg Greece 23% 13%, 6.5% 13% 13% 13% Hungary 27% 18%, 5% 27% 27% Soluble: €4.78/kg Ireland 23% 9%, 4.8% 0% 0% Italy 21% 10%, 4.8% 21% 21% 10% LtVL 100/100kg pure coffee Lithuraia 21% 12% 6%, 3% 3% 3% Malta 18% 7%, 5% 0% 0% 0% 12% Luxembourg 15% 12%, 6%, 3% 3% 3% Malta 18% 7%, 5% 23% 23% Portugal 23% 8%, 5% 23% 23% Portugal 23% 8%, 5% 23% 23% Portugal 23% 8%, 5% 23% 23% Portugal 23% 13%, 6.6% 23% 23% 23% Portugal 23% 13%, 6% 23% 23% Slouble: €1800/tonne Slovakia 20% 8.50% 8.50% 8.50% Spain 2 18% 8.8% 4% 8% 8% Sweden 25% 12%, 6% 12% 12% 12% 10% Roasted: £225/tonne Soluble: £1800/tonne 12% 9%, 5% 21% 21% 21% Soluble: £1800/tonne Slovakia 20% 8.50% 8.50% 8.50% Spain 2 18% 8.8% 4% 8% 8% 8% 8weden 25% 12%, 6% 12% 12% 12% 10% Consumption tax of 25% Soluble: £1.14% Soluble: £2.5% 500 500 500 500 500 500 500 500 500 5						Green: €0.1983/kg net weight		
Bulgaria 20% 9%, 7% 20% 20% Cyprus 17% 8%, 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5%	Belgium	21%	12%, 6%	6%	6%	Roasted: €0.2479/kg net weight		
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						Consumption tax of 25%		
Turkey 18% 8%, 1% 8% 8%	Turkey	18%	8%, 1%	8%	8%	·		
USA Varies by state								

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

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

		Reduced rates	Roasted coffee not decaffeinated [0901.21.00]	Soluble coffee [2101.11.00]	Excise duty & other taxes
Other importing countries					22.411.//
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 Tax	x plus 5% Federal	Sales Tax	3014316. 3.3 37 111,1 115
Chile	19%		19%	19%	
China	17%, with ma	ny variations	17%	17%	
	/		/	/	Green: HRK 5
Croatia	25%	10%	25%	25%	Roasted: HRK 6 Soluble: HRK 20 - 60
Egypt	10%	5%	5%	10%	
Georgia	18%		18%	18%	Customs clearance fee of €5- 60/declaration
Hong Kong		No s	ales tax		
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

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

National quality standards	Brazil, Colombia, Costa Rica, Cuba, Ecuador, EU, Guatemala,
	Haiti and Mexico
Costs of production	Replies for previous coffee years received from:
2002/03 – 2012/13	
	Brazil, Colombia, Costa Rica, Cuba, Ecuador, Guatemala,
	Haiti, Indonesia, Kenya and Rwanda
Employment generated by	Colombia, Costa Rica, Cuba, Ecuador, EU (Bulgaria, Finland,
the coffee sector	France, Germany, Italy, Latvia, Slovenia, Sweden, no data
	available for Czech Republic, Hungary, Malta,Poland and
	Spain), Guatemala, Haiti, Indonesia, Kenya and Rwanda.
Maximum Residue Levels	Brazil, Colombia, Costa Rica, Cuba, EU (Czech Republic,
(MRLs) for pesticides	Finland, Italy, Germany, Poland and Sweden) Ecuador,
	Guatemala, Haiti, Indonesia, Kenya, Rwanda and the USA
Coffee genome	Brazil, Colombia, CIRAD (France), Costa Rica, Cuba,
	Ecuador, EU, Guatemala, Haiti and PROMECAFÉ
	See also document PJ-14/11 Rev. 1
National strategies for the	Brazil, Cuba, Czech Republic and Guatemala
coffee sector	
	Reports given on national coffee policies during Council
	Sessions: Ecuador (ICC-109), Côte d'Ivoire (ICC-108),
	Ghana (ICC-106), Kenya (ICC-104 and ICC-105)
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 and Kenya.
Mixtures and substitutes	Information received in September 2010 (see document
	ICC-105-8):
	Brazil, Colombia, Costa Rica, Ecuador, EU (Bulgaria, France,
	Germany, Latvia), Indonesia, Mexico and Rwanda
Sources of finance for	EU (Czech Republic), Cuba, Ecuador and Guatemala
project and promotion	
activities	
Information on food grade	No replies received
jute bags	