



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

ICC 100-6 Rev. 1

19 mayo 2008
Original: inglés

C

Convenio

Consejo Internacional del Café
100º período de sesiones
19 – 23 mayo 2008
Londres, Inglaterra

Obstáculos al consumo

Antecedentes

1. El Artículo 33 del Convenio Internacional del Café de 2001 (véase el Anexo I) declara que los Miembros reconocen la extrema importancia de lograr cuanto antes el mayor aumento posible del consumo de café, en especial reduciendo progresivamente cualesquiera obstáculos que puedan oponerse a ese consumo.
2. En el presente documento consta la información más reciente que se ha recibido y que hará posible que el Consejo evalúe la observancia de las disposiciones del Artículo 33 por parte de los países Miembros.
3. En el Anexo II figura información sobre los impuestos y gravámenes, las leyes y los reglamentos que se aplican a las exportaciones e importaciones de café de los países Miembros, así como también información sobre el IVA que se aplica al café en los países Miembros importadores y en determinados países no miembros acerca de los que se cuenta con información. Con arreglo al Reglamento de Estadística (documento EB-3830/02) los Miembros deben poner en conocimiento de la Organización las modificaciones que a ese respecto tengan lugar en sus respectivos países.
4. Conviene tener presente que los Estados miembros de la UE aplican un Arancel Aduanero Común a todos los bienes que importan de fuera de sus fronteras. Sin embargo, cada uno de los miembros de la UE puede aplicar impuestos de consumo e IVA a diferentes niveles. En el sitio www.europa.eu.int puede verse información pormenorizada acerca del Arancel Aduanero Común aplicado por los miembros de la UE.
5. Se harán llegar al Consejo con regularidad informes de actualización de la información recibida de los Miembros acerca de esta cuestión. Los Miembros deben informar al Director Ejecutivo de las medidas que se adopten en sus respectivos países con respecto a las disposiciones del Artículo 33, así como también de las modificaciones que puedan experimentar los actuales niveles de impuestos y gravámenes sobre las exportaciones y las importaciones de café.

Medidas que se solicitan

Se pide al Consejo que examine el presente informe.

CONVENIO INTERNACIONAL DEL CAFÉ DE 2001

ARTÍCULO 33

Eliminación de obstáculos al consumo

- 1) Los Miembros reconocen la extrema importancia de lograr cuanto antes el mayor aumento posible del consumo de café, en especial reduciendo progresivamente cualesquiera obstáculos que puedan oponerse a ese aumento.
- 2) Los Miembros reconocen que hay disposiciones actualmente en vigor que pueden, en mayor o menor medida, oponerse al aumento del consumo del café y en particular:
 - a) los regímenes de importación aplicables al café, entre los que cabe incluir los aranceles preferenciales o de otra índole, las cuotas, las operaciones de los monopolios estatales y de las entidades oficiales de compra, y otras normas administrativas y prácticas comerciales;
 - b) los regímenes de exportación, en lo relativo a los subsidios directos o indirectos, y otras normas administrativas y prácticas comerciales; y
 - c) las condiciones internas de comercialización y las disposiciones jurídicas y administrativas nacionales y regionales que puedan afectar al consumo.
- 3) Habida cuenta de los objetivos mencionados y de las disposiciones del párrafo 4 del presente Artículo, los Miembros se esforzarán por reducir los aranceles aplicables al café, o bien por adoptar otras medidas encaminadas a eliminar los obstáculos al aumento del consumo.
- 4) Tomando en consideración sus intereses comunes, los Miembros se comprometen a buscar medios de reducir progresivamente y, siempre que sea posible, llegar a eliminar los obstáculos mencionados en el párrafo 2 del presente Artículo que se oponen al aumento del comercio y del consumo, o de atenuar considerablemente los efectos de los referidos obstáculos.
- 5) Habida cuenta de los compromisos contraídos en virtud de lo estipulado en el párrafo 4 del presente Artículo, los Miembros informarán anualmente al Consejo acerca de las medidas adoptadas con el objeto de poner en práctica las disposiciones del presente Artículo.
- 6) El Director Ejecutivo preparará periódicamente una reseña de los obstáculos al consumo y la someterá a la consideración del Consejo.
- 7) Con el fin de coadyuvar a los objetivos del presente Artículo, el Consejo podrá formular recomendaciones a los Miembros y éstos rendirán informe al Consejo, a la mayor brevedad posible, acerca de las medidas adoptadas con miras a poner en práctica dichas recomendaciones.

| 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% | |

A blank denotes that the information is not available