



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

ICC 95-3

19 April 2006
Original: French

E

Study

International Coffee Council
Ninety-fifth Session
22 – 25 May 2006
London, England

Effects of tariffs on the coffee trade

Background

Within the framework of its Programme of activities the International Coffee Organization seeks to promote, encourage and increase the consumption of coffee inasmuch as this will contribute to the maintenance of a balance between supply and demand in order to ensure the sustainability of the world coffee economy. In this context, particular attention is paid to the impact of tariff measures on the coffee industry and notably on consumption.

Action

The Council is requested to take note of this document.

Introduction

1. Article 33 of the International Coffee Agreement 2001 states that 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. The various obstacles concerned include:

- (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.

2. This report complements document ICC-94-6 (Obstacles to consumption), a survey published periodically by the Organization and containing information on tariffs and direct and indirect taxes on coffee and derived products. It analyses the impact of certain tariffs and customs measures on the consumption of coffee in both importing and exporting countries. The following points are covered:

- I. Tariff measures and coffee consumption in importing countries
- II. Situation in exporting countries

I. Tariff measures and coffee consumption in importing countries

3. Significant progress has been made in importing countries in regard to the reduction or removal of certain tariffs. These efforts have been undertaken both within the multilateral framework created by various rounds of trade negotiations (GATT Agreements, Tokyo, Uruguay and Doha rounds), and within the framework of regional or bilateral arrangements. In addition, the Member countries of the European Union have applied a preferential trade system to African, Caribbean and Pacific States (ACP) since 1975 under the Lomé and Cotonou cooperation agreements. Countries of the Andean Community (Bolivia, Colombia, Ecuador, Peru and Venezuela) also have privileged trade relations with the European Union and the United States (without Venezuela)¹. Some countries do not benefit or benefit only

¹ *A new Agreement (ATPDEA) – which provides for trade preferences but also includes security issues – was recently concluded between the United States and the Andean Community with the exception of Venezuela and Bolivia.*

partially from tariff reduction measures applied by the European Union within the framework of these trade cooperation agreements (Table 1). In the case of these countries, only exports of green coffee are exempt from tariffs, indicating that the creation of added value must take place within the European Union. Moreover, these countries do not benefit from the preferential margin, which is the difference between the customs duties normally levied on entry into the single European market and those, frequently nil, paid by ACP exporters.

Table 1: Exporting Members not benefiting from European Union preferential measures

Country	Green, decaf. (0901 12 00)	Roasted, non decaf. (0901 21 00)	Roasted, decaf. (0901 22 00)	Extracts (instant) (2101 11 11 & 2101 11 19)
Brazil	8.3 %	7.5	9	9
Cuba	4.8	2.6	3.1	3.1
India	4.8	2.6	3.1	3.1
Indonesia	4.8	2.6	3.1	3.1
Mexico	4.8	2.6	3.1	3.1
Paraguay	4.8	2.6	3.1	3.1
Philippines	4.8	2.6	3.1	3.1
Thailand	4.8	2.6	3.1	9
Timor-Leste	4.8	2.6	3.1	3.1
Vietnam	4.8	2.6	3.1	3.1

4. The preferences given to ACP States were originally designed to promote and diversify their exports, thereby encouraging their growth and development. The advantages offered also take the form of exemptions from restrictions other than customs duties, such as quotas, which, especially in the case of agricultural products, set upper limits on the volume of imports for a given product or a particular supply country. Tropical products that do not compete with European products (coffee, cocoa) can enter freely into the European Union. Many ACP States have successfully developed their exports of non-traditional products (cut flowers, tropical plants), which benefit from a significant preferential margin. Preferential tariffs are also applied by the United States and Canada within the framework of trade agreements such as the North American Free Exchange Agreement (NAFTA) (Canada, Mexico and United States). Nevertheless, special tariff concessions given by developed countries for imports from selected developing countries have become less and less important. In other words, the difference between normal and preferential rates has lessened with the progress achieved within the framework of liberalization of world trade.

5. Table 2 shows tariffs and Value Added Tax (VAT) in selected importing countries.

Table 2: Tariffs and VAT in selected importing countries

Country	Import duties	VAT
Austria	0	20%
Belgium	0	6%
Cyprus	0	
Czech Republic		
Denmark	0	25%
Estonia		18%
Finland	0	17%
France	0	5.5%
Germany	0	7%
Greece	0	9%
Hongary	0	
Ireland	0	0%
Italy		20% - Soluble (10%)
Latvia		18%
Lithuania		18%
Luxemburg		3%
Malta		0%
Netherlands	0	6%
Poland	0	22%
Portugal	0	12%
Slovakia		19%
Slovenia		8.5%
Spain	0	7%
Sweden	0	12% (retail –25% for restaurants, coffee shops)
United Kingdom	0	0%
Japan		5%
Norway	1.43%	23%
Switzerland		2%
USA	10-20% (roasted and soluble only)	Variable from state to state
Australia	- Green (2%) - Roasted (A\$0.07/kg) - Soluble (A\$0.1432/kg)	
Canada	- Green (0%) - Roasted (Can\$0.0415/kg) - Soluble (Can\$0.1432/kg)	
China	8%	20%
Russian Federation	- Green (0%) - Roasted (10%) - Soluble (10%)	
Turkey	11-13% green and roasted coffee	

6. The progressive nature of customs duties is evident in the increased tariffs applicable at each stage of production, from the processing of the raw materials to the finished product. Thus, the lowering of tariffs has been much more pronounced in the case of exports of green coffee than that of manufactured products derived from coffee, particularly ground and soluble coffee. This progressiveness in customs duties can be explained in terms of the desire to protect the roasting industry in some importing countries. Customs duties have, however, been reduced in many coffee-importing countries and European Union countries have a harmonised system.

7. Since tariffs are relatively low in many importing countries we must take into account the impact of VAT on consumption. In fact, VAT has a direct impact on consumption since it affects consumer purchasing power. Some countries had a reputation for imposing high rates of VAT while others had relatively low rates (Table 2). Two categories of importing country

may be distinguished: those with VAT rates below 10% and those with higher rates (10% or more). Table 2 shows that the following countries had relatively low rates (below 10%) of VAT: Switzerland (2%), Luxembourg (3%), Japan (5%), France (5.5%), Netherlands (6%), Belgium (6%), Spain (7%), Germany (7%) and Greece (9%). In the United States VAT rates differ for each State but are still generally low. VAT is not applicable to coffee consumption in the United Kingdom and Ireland. Of the new European Union Members, Malta and Slovenia apply no tax and VAT of 8.5% respectively.

8. High rates of VAT are applicable in Denmark (25%), Norway (23%), Austria (20%), Italy (20%), Finland (17%), Sweden (12%) and Portugal (12%). Among the new European Union Members, high VAT rates are applicable in Poland (22%), Estonia (18%), Latvia (18%) and Lithuania (18%).

9. In addition to VAT, some countries continue to apply excise duties, which are taxes levied on consumption of particular products. These excise duties are generally evaluated in terms of weight or volume. The following six countries continue to apply these specific duties: Belgium, Denmark, Germany, Latvia, Norway and Switzerland (Table 3). These specific duties, comparable to those generally applied on tobacco and alcoholic drinks, are not helpful for coffee consumption.

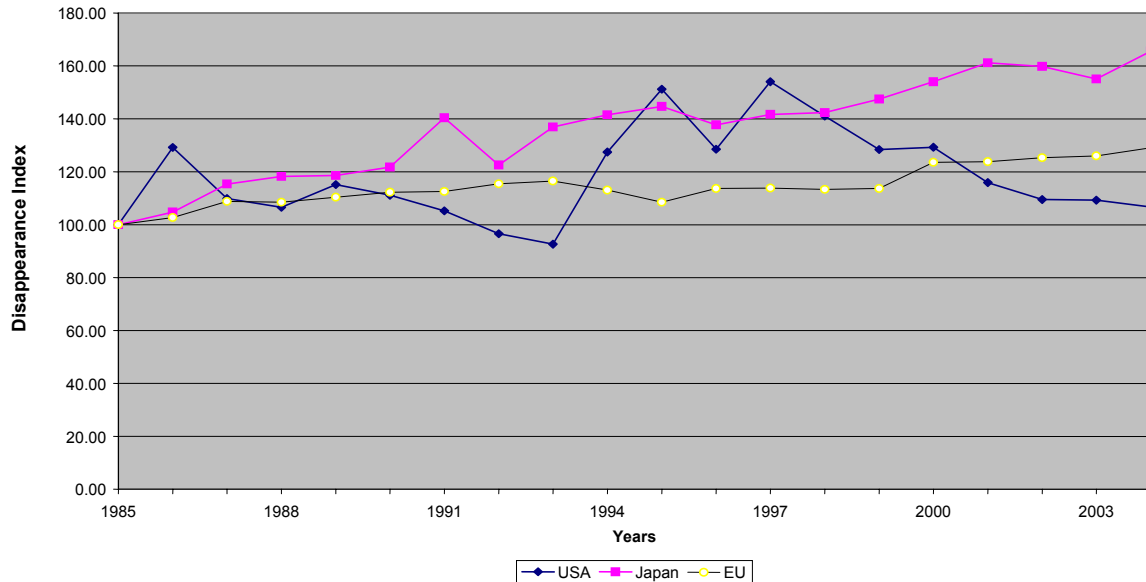
Table 3: Excise duties in selected importing countries

Country	Excise Duties
Belgium	Green coffee: 0.1983 euro/kg Roasted coffee: 0.2479 euro/kg Extracts: 0.6941 euro/kg
Denmark	Green coffee: 5.345 Dkr/kg Roasted coffee: 6.54 Dkr/kg Extracts: 14.17 Dkr/kg
Germany	Roasted coffee: 2.19 euro/kg Extracts: 4.78 euro/kg
Latvia	Roasted and soluble: LVL 50/100kg
Norway	Roasted: 0.4% (tax on food) + 0.49 Nok/kg (customs duties) Soluble: 0.4% (tax on food) + 0.3% (research) + 0.17 Nok/kg (customs duties)
Switzerland	Specific tax on coffee

10. Annex Tables 2A and 2B show changes in retail prices and coffee consumption in selected importing countries. Table 2A covers countries in which VAT is lower than 10% and Table 2B covers countries in which VAT is higher than 10%. The two tables indicate that consumption is not directly affected by the level of VAT. Per capita consumption remains high in countries where VAT rates are much higher, notably Austria, Denmark, Finland, Norway and Sweden. Per capita consumption is also high in countries with low rates of VAT, namely

Belgium, Germany, Netherlands and Switzerland. On the other hand, The USA and Japan have low per capita consumption levels despite relatively low rates of VAT. Graph 1 shows changes in the Consumption Index for the USA, Japan and the European Union as a whole.

Graph 1: Consumption Index for the USA, Japan and the European Union



11. Tables 2A and 2B provide a list of countries which continue to levy excise taxes. Countries concerned are: Belgium/Luxembourg, Denmark, Germany, Norway and Switzerland. As for Latvia which is not included in these tables, only recent data on consumption and retail prices is available. The exact impact of excise taxes on consumption is not clear.

12. Consumption has declined in the USA despite the reduction of customs duties and tariff measures. The European Union, which harmonized its tariff measures and abolished customs barriers between Member States, recorded a slight increase in consumption but the medium and long-term trends seem to indicate some saturation in demand. Japan recorded a significant increase in consumption although per capita consumption remains low. In other words, tariff measures, which have undergone profound changes over the last few years, are no longer a dominant factor in determining coffee consumption in importing countries.

II. Situation in exporting countries

13. Domestic consumption in selected exporting countries is some 31 million bags, representing around 27% of world consumption (Tables 3 and 4). Brazil is the leading consuming country with around 16.5 million bags. However, consumption in exporting countries is still well below the existing potential. Colombia, India, Indonesia, Mexico, Vietnam and many other exporting countries have a consumption potential which has not yet been exploited.

Table 4: Domestic consumption in selected exporting countries

Crop year commencing	2002	2003	2004	2005	2005 as % of production
TOTAL	27 564	28 522	29 993	31 023	28.03
Brazil	13 750	14 200	15 490	16 500	47.02
Indonesia	1 833	2 000	2 000	2 000	29.63
Ethiopia	1 833	1 833	1 833	1 833	40.73
Mexico	1 500	1 500	1 500	1 500	35.71
Colombia	1 400	1 400	1 400	1 400	12.12
India	1 134	1 134	1 134	1 134	24.49
Philippines	829	917	917	917	183.40
Venezuela	690	700	700	710	85.37
Thailand	500	500	500	500	50.00
Vietnam	500	500	500	500	4.55
Dominican Republic	340	378	378	378	75.60
Costa Rica	225	272	366	366	16.97
Haiti	340	340	340	340	90.67
Madagascar	217	333	333	333	45.43
Côte d'Ivoire	317	317	317	317	12.68
Guatemala	300	300	300	300	8.16
Honduras	200	200	230	230	7.69
Cuba	224	224	224	224	81.45
Congo, Dem. Rep. of	200	200	200	200	34.78
Nicaragua	185	190	190	190	13.57
El Salvador	153	153	173	173	13.59
Uganda	150	150	160	160	5.82
Ecuador	150	150	150	150	20.83
Others	594	631	658	668	7.16

In thousand bags

Table 5: Per capita consumption in selected exporting countries

	2001	2002	2003	2004 ^{1/}
TOTAL	0.66	0.67	0.67	0.70
Brazil	4.68	4.70	4.72	5.01
Costa Rica	3.86	3.74	3.46	4.34
Dominican Republic	2.34	2.38	2.48	2.56
Haiti	2.51	2.48	2.48	2.48
Nicaragua	2.05	2.12	2.09	2.12
Colombia	1.95	1.92	1.92	1.92
Honduras	2.02	1.79	1.75	1.78
Venezuela	1.68	1.64	1.65	1.67
Ethiopia	1.57	1.64	1.64	1.64
Guatemala	1.54	1.50	1.49	1.45
El Salvador	1.04	1.35	1.38	1.40
Cuba	1.15	1.18	1.20	1.20
Madagascar	0.43	0.69	1.08	1.18
Côte d'Ivoire	1.12	1.09	1.06	1.03
Mexico	0.80	0.87	0.87	0.87
Ecuador	0.93	0.77	0.70	0.69
Philippines	0.64	0.62	0.65	0.68
Indonesia	0.54	0.53	0.55	0.55

1/ Estimated

14. In these exporting countries there are tariff and non-tariff measures applicable to imports that may constitute an obstacle to the increase in coffee consumption. For example, restrictions on imports of coffee from other origins as a means of protecting local industry limits the possibilities available to domestic roasters for producing blends that can further improve the quality of the beverage and increase domestic consumption. Table 6 shows taxes on imports of coffee in selected exporting countries.

Table 6: Taxes on imports of coffee in selected exporting countries

Country	Green Coffee	Roasted Coffee	Soluble Coffee
Dominican Republic	No import	15%-30% of CIF+12% VAT	
Ecuador	10%	15-20%	20%
El Salvador	10-15%	15%	15%
Jamaica	0%	40%	
Nicaragua	5-15% on decaf.; 10% on imports from Mexico	15% (10% on imports from Mexico)	15% (outside Central America); 10% (Mexico) ; 0% (Dominican Republic)
Philippines	30%	35%	35%
Thailand		30% in quota 90% out quota	40% in quota 49% out quota
Vietnam	20%	50%	50%

15. Although information is not available for all countries, it should be noted that tariff and non-tariff measures applicable to the coffee trade do exist in a number of exporting countries in the framework of protection for the national coffee industry.

Conclusion

16. Despite the reduction in tariffs in the context of multilateral and regional arrangements, consumption of coffee in some importing countries shows signs of stagnation. The main reasons for this can be found in the low rate of population growth and the weak price – and income – elasticities of demand for coffee. Moreover, special tariff concessions given to importing countries for imports from some developing countries are less and less important since the difference between normal and preferential rates is narrowing.

17. The progressive increase of tariffs on processed coffee (tariff escalation) applied by the European Union and other importing countries seems to be explicable in terms of the desire to protect the national roasting industry in the countries concerned. This is definitely a factor limiting the growth of added value in exporting countries but does not seem to be a major obstacle to the increase in consumption of coffee. Factors such as income and life-style or eating habits have a significant influence in comparison to tariff measures. Moreover, phytosanitary measures may constitute a significant obstacle to the growth of coffee consumption. The situation of exporting countries requires a more in-depth study of the various tariff and non-tariff measures aimed at protecting the national coffee industry.

Table 2A: Changes in retail prices and coffee consumption in selected importing countries in which VAT is lower than 10%

ANNEX

	VAT	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	Average	
Belgium/Luxembourg	6.00%																						
Index Retail Price		100.00	149.49	122.11	114.90	110.68	111.19	99.46	103.78	94.63	116.39	165.88	137.28	135.54	142.41	120.88	109.39	101.97	103.78	122.28	131.70		
Index Consumprion		100.00	93.93	91.24	93.01	97.89	94.08	58.26	98.55	64.49	77.48	86.32	86.47	77.33	102.69	72.25	100.23	75.86	125.67	132.13	112.07		
Per capita cons (kg)		7.63	7.17	6.96	7.07	6.76	7.10	4.39	4.29	4.80	5.75	6.39	6.38	5.69	7.54	5.29	7.32	5.52	9.10	9.52	8.08	6.64	
France	5.50%																						
Index Retail Price		100.00	136.40	133.71	118.87	111.43	118.04	108.48	73.22	64.26	76.01	116.78	104.34	87.31	87.88	80.72	67.93	63.09	65.59	79.08	86.13		
Index Consumprion		100.00	100.70	107.39	107.00	105.13	103.40	110.43	111.57	109.42	101.59	105.58	109.92	110.29	106.22	110.69	107.31	104.15	109.14	107.87	99.38		
Per capita cons (kg)		5.46	5.47	5.82	5.76	5.63	5.50	5.84	5.87	5.75	5.32	5.51	5.72	5.68	5.49	5.70	5.50	5.31	5.54	5.45	5.02	5.57	
Germany	7.00%																						
Index Retail Price		100.00	142.68	131.70	125.10	117.38	120.48	115.69	120.60	109.11	126.21	151.49	125.94	121.66	121.81	103.29	85.49	79.46	82.26	95.93	100.33		
Index Consumprion		100.00	111.03	122.06	123.40	126.00	115.77	133.60	137.35	136.76	130.25	127.93	124.67	125.86	122.20	130.07	117.10	120.73	115.58	116.46	129.66		
Per capita cons (kg)		6.06	6.73	7.39	7.43	7.54	6.86	7.86	8.02	7.93	7.53	7.37	7.16	7.22	7.01	7.46	6.70	6.90	6.59	6.64	7.40	7.19	
Netherlands	6.00%																						
Index Retail Price		100.00	150.29	118.48	116.87	110.03	110.76	108.02	114.68	102.45	119.29	147.40	133.64	134.30	134.44	113.80	103.00	93.45	95.28	117.13	127.13		
Index Consumprion		100.00	103.17	112.78	107.80	98.85	112.47	109.52	112.29	104.93	93.48	101.01	112.25	105.29	87.18	66.26	84.19	76.30	72.29	80.48	70.44		
Per capita cons (kg)		9.41	9.65	10.48	9.95	9.07	10.25	9.90	10.08	9.35	8.28	8.90	9.84	9.19	7.56	5.71	7.21	6.47	6.10	6.76	5.89	8.50	
Spain	7.00%																						
Index Retail Price		100.00	133.77	152.75	125.03	104.88	124.48	120.50	120.25	95.91	95.08	152.92	143.78	122.73	124.52	111.00	92.50	87.38	88.76	103.20	111.21		
Index Consumprion		100.00	126.29	119.59	132.99	147.19	154.06	150.60	172.86	154.91	158.49	156.10	167.01	172.35	174.33	192.22	173.65	162.92	165.13	160.48	158.43		
Per capita cons (kg)		2.75	3.46	3.27	3.63	4.01	4.19	4.09	4.68	4.19	4.28	4.21	4.49	4.63	4.67	5.12	4.57	4.24	4.23	4.05	4.00	4.14	
Japan	5.00%	100.00																					
Index Retail Price		100.00	136.85	140.74	152.77	145.31	142.49	165.05	175.32	202.42	204.13	246.12	211.72	197.47	187.75	212.86	179.47	119.49	112.86	113.71	121.54		
Index Consumprion		100.00	104.77	115.39	118.27	118.58	121.74	140.39	122.58	136.92	141.57	144.71	137.69	141.71	142.34	147.48	154.06	161.24	159.82	155.08	165.47		
Per capita cons (kg)		2.14	2.23	2.44	2.49	2.49	2.54	2.92	2.54	2.83	2.92	2.98	2.83	2.90	2.91	3.00	3.13	3.27	3.24	3.18	3.34	2.82	
Switzerland	2.00%																						
Index Retail Price		100.00	144.58	146.84	136.45	121.83	143.90	129.81	134.51	127.07	134.13	188.36	161.58	142.58	150.06	143.45	121.89	121.68	132.85	152.59	169.30		
Index Consumprion		100.00	107.37	116.54	128.57	140.60	136.54	142.71	149.62	130.68	141.95	140.60	138.65	107.22	121.95	129.77	124.21	123.16	123.91	126.92	106.92		
Per capita cons (kg)		6.17	6.59	7.10	7.78	8.44	8.12	8.37	8.68	7.51	8.10	7.97	7.82	6.03	6.84	7.25	6.90	6.80	6.78	6.90	5.77	7.30	
USA																							
Index Retail Price		100.00	129.22	109.89	106.56	115.14	111.13	105.25	96.59	92.62	127.43	151.20	128.51	154.03	141.06	128.40	129.26	115.89	109.55	109.25	106.74		
Index Consumprion		100.00	95.61	99.02	97.34	100.97	99.56	101.55	99.52	104.57	94.28	94.48	98.21	96.70	100.93	104.49	100.98	105.25	102.68	111.57	113.09		
Per capita cons (kg)		4.67	4.42	4.54	4.42	4.54	4.43	4.47	4.33	4.50	4.01	3.98	4.10	4.00	4.14	4.24	4.43	4.50	4.46	4.56	4.64	4.37	
EU		30471	31290	33155	33078	33649	34217	34302	35168	35499	34463	33063	34636	34686	34539	34636	37644	37741	38184	38393	39329	34907	
Index Consumprion		100.00	102.69	108.81	108.56	110.43	112.29	112.57	115.41	116.50	113.10	108.51	113.67	113.83	113.35	113.67	123.54	123.86	125.31	126.00	129.07		

Table 2B: Changes in retail prices and coffee consumption in selected importing countries in which VAT is higher than 10%

	VAT	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	Average
Austria	20.00%																					
Index Retail Price		100	144.48	162.57	149.93	139.72	159.82	149.28	162.83	162.37	149.31	168.99	176.86	142.66	129.44	107.08	99.45	95.69	93.24	103.79	108.71	
Index Consumprion		100	105.62	111.57	109.73	144.54	144.86	140.76	131.03	144.32	117.41	104.65	114.81	118.81	119.35	123.03	96.00	113.41	102.92	81.84	111.68	
Per capita cons (kg)		7.34	7.72	8.15	7.99	10.47	10.40	10.00	9.19	10.03	8.11	7.54	8.11	8.17	8.20	8.44	6.65	7.83	7.07	5.59	7.59	8.23
Denmark	25.00%																					
Index Retail Price		100	147.17	127.28	122.01	114.79	115.18	111.04	114.45	105.26	134.41	168.31	145.57	149.98	148.87	118.93	104.23	96.40	93.50	107.92	119.66	
Index Consumprion		100	99.57	96.91	92.77	97.66	92.02	96.70	102.02	94.79	104.26	80.64	92.45	83.94	89.89	91.28	83.40	91.81	85.74	77.23	90.11	
Per capita cons (kg)		11.04	11.00	10.65	10.20	10.74	10.40	10.00	9.19	10.03	8.11	7.54	8.11	8.17	8.20	8.44	8.81	9.66	9.01	8.08	9.41	9.34
Finland	17.00%																					
Index Retail Price		100	140.67	133.87	118.13	115.55	113.23	103.34	93.35	73.58	105.32	151.05	122.54	133.11	130.03	98.94	87.12	75.26	69.94	81.00	88.83	
Index Consumprion		100	119.73	125.73	116.99	128.40	129.85	117.11	125.00	136.89	127.43	89.08	109.34	114.32	121.97	119.54	117.96	115.53	118.20	117.84	126.33	
Per capita cons (kg)		10.09	12.04	12.61	11.68	12.80	12.87	11.56	12.26	13.35	12.38	8.62	10.56	11.00	11.71	11.43	11.26	11.01	11.24	11.19	11.94	11.58
Italy	20.00%																					
Index Retail Price		100	147.61	166.82	156.90	150.18	175.12	185.21	193.08	151.17	154.07	187.94	195.06	179.70	182.24	170.08	146.36	142.70	150.61	180.13	198.06	
Index Consumprion		100	88.76	91.74	89.78	91.87	103.47	90.03	87.95	104.98	101.53	98.79	100.75	103.62	105.45	105.11	109.94	111.84	110.31	117.18	115.10	
Per capita cons (kg)		4.93	4.37	4.51	4.40	4.50	5.06	4.47	4.36	5.18	5.00	4.86	4.95	5.08	5.16	5.14	5.36	5.44	5.44	5.73	5.58	4.98
Portugal	12.00%																					
Index Retail Price		100	128.67	128.75	116.46	104.68	115.40	119.48	138.52	119.46	122.51	174.64	165.85	141.21	136.65	130.26	110.69	107.45	107.87	127.55	135.75	
Index Consumprion		100	75.60	120.64	113.14	120.11	139.68	140.21	147.72	168.36	164.08	149.87	176.14	166.76	191.69	213.94	182.57	205.90	198.12	182.04	206.70	
Per capita cons (kg)		2.24	1.69	2.70	2.54	2.70	2.83	2.72	3.48	3.21	4.08	3.82	3.79	3.75	4.30	4.84	3.99	4.48	4.28	3.90	4.41	3.49
Sweden	12.00%	100																				
Index Retail Price		100	152.58	115.76	118.86	118.58	106.74	102.36	96.55	82.22	117.74	150.78	123.00	135.30	137.17	109.04	94.22	78.78	79.24	91.24	95.80	
Index Consumprion		100	100.62	101.61	96.59	95.97	104.71	99.32	101.24	100.31	103.41	74.54	80.17	77.32	77.39	79.55	73.23	78.00	76.52	73.17	76.89	
Per capita cons (kg)		11.60	11.64	11.71	11.08	10.95	11.85	11.16	11.31	11.14	11.41	8.17	8.78	8.46	8.47	8.70	8.00	8.49	8.31	7.91	8.28	9.87
Norway	23.00%																					
Index Retail Price		100	154.62	118.88	119.50	117.19	107.81	102.96	101.43	80.05	107.10	147.92	126.92	133.85	127.08	108.92	97.07	92.97	100.62	113.28	124.90	
Index Consumprion		100	97.24	104.28	88.81	98.20	100.41	104.56	101.66	95.30	110.50	90.75	98.48	93.23	97.10	108.43	90.88	98.20	95.58	94.20	97.93	
Per capita cons (kg)		10.47	10.13	10.81	9.16	10.09	10.29	10.66	10.29	9.61	11.11	9.04	9.77	9.18	9.52	10.56	8.79	9.46	9.15	8.95	9.27	9.82