

**Negotiating Group on Market Access**

**DRAFT GUIDELINES FOR THE CONVERSION OF NON-AD VALOREM DUTIES  
OF NON-AGRICULTURAL PRODUCTS INTO AD VALOREM EQUIVALENTS**

Note by the Secretariat<sup>1</sup>

**I. OBJECTIVE**

1. The fifth indent of paragraph 5 of the NAMA framework indicates that all non-*ad valorem* (NAV) duties of non-agricultural products shall be converted to *ad valorem* equivalents on the basis of a methodology to be determined and bound in *ad valorem* terms. These Guidelines are intended to establish a common methodology for converting the various types of NAV duties to *ad valorem* equivalents ("AVEs") which are then to be used in a non-linear tariff cutting formula and bound in *ad valorem* terms. The Guidelines are based on the principles of practicality, comparability, simplicity, transparency and verifiability.

2. All Members with final bound NAV duties in their schedules of concessions and/or unbound NAV duties in the MFN applied tariffs in the base year as of 14 November 2001 will apply these Guidelines for converting them into AVEs.<sup>2</sup> The result of the calculations must be closely representative of the true level of tariff protection afforded by the NAV duty in the import market of that Member.

3. At the request of Members, the Secretariat will continue to provide advice on technical matters, including technical assistance which may be necessary in the case of some developing countries for applying the methodology set out below.

**II. CONVERSION METHODOLOGY**

4. The principal method for converting the non-*ad valorem* duties into their *ad valorem* equivalents will be the unit value method based on the WTO Integrated Data Base (IDB) import data. This method will be applied in accordance with the modalities outlined in Section A below.

5. An alternative approach will be applied only in those cases where the IDB data required for the unit value method are not available or not usable in practice as determined in Section B below.

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\* This methodology was previously circulated in document JOB(05)/166/Rev.1 and agreed through Paragraph 18 of the Hong Kong Ministerial Declaration (WT/MIN(05)/DEC).

<sup>1</sup> This document has been prepared under the Secretariat's own responsibility and without prejudice to the positions of Members and to their rights and obligations under the WTO.

<sup>2</sup> Secretariat notes TN/MA/S/10 and TN/MA/S/10/Rev.1 describe the incidence of non-*ad valorem* duties in Members' WTO Schedules.

A. UNIT VALUE METHOD BASED ON IDB IMPORT DATA

1. **Formula**

6. All non-*ad valorem* duties for non-agricultural products specified in Members' schedules of concessions and, for unbound tariff lines, Members' MFN applied duties for the base period, will be converted into their AVEs in accordance with the following formula:

$$AVE = \left( \frac{SP}{UV} \times XR \right) \times 100$$

AVE : AD VALOREM EQUIVALENT (per cent)  
SP : MONETARY VALUE OF DUTY PER UNIT OF IMPORTS  
UV : IMPORT UNIT VALUE  
where  $UV = V/(Q * C_Q)$   
V = value of imports  
Q = quantity of imports  
C<sub>Q</sub> = conversion factor for quantity units, where appropriate  
XR : CURRENCY EXCHANGE RATE, where appropriate

7. The application of this formula to the different types of non-*ad valorem* duties is shown in Annex 1.

2. **Parameters for the calculations**

8. The calculations will be based on total import flows with respect to the non-*ad valorem* tariff line concerned. The calculations of AVEs will be made on the basis of a weighted average for the period 1999-2001. Exchange rates and conversion factors that may be required for the calculations will be applied on the raw data (i.e. value and/or quantity of imports for each of the individual years). Weighted averages for IDB import unit values will then be calculated, for each tariff line concerned, in the following manner: the import values registered during the three-year period 1999-2001 will be first summed up and then divided by the sum of the import quantities registered during the same period.

3. **Data requirements and sources**

9. The final bound non-*ad valorem* duties will be sourced from the Consolidated Tariff Schedules Database (CTS). For unbound tariff lines, the non-*ad valorem* duties will be sourced from the IDB MFN applied tariff applicable on 14 November 2001

10. The import values and import quantities will be sourced from the IDB at the most disaggregated tariff line level.

11. If additional more detailed national data are used in the calculation of some of the technical duties, such data would need to be made available to all Members by its inclusion in the IDB.

**B. ALTERNATIVE APPROACHES TO BRIDGE DATA GAPS**

**1. Specific situations covered**

12. An alternative approach for the calculation of AVEs to that outlined in Section A above will apply in the following situations:

- (a) IDB import data (values and/or quantities) for the tariff line concerned are missing, e.g.:
  - i) there are no trade data supplied by the Member;
  - ii) there are no import flows at the tariff line level (values and/or quantities missing);
  - iii) the tariff nomenclature is more detailed than the trade nomenclature resulting from a mismatch of bound and applied tariff nomenclatures;
  - iv) the Member has technical duties which require an additional breakdown of import flows.
- (b) IDB import value for the tariff line concerned, cumulated over the period 1999-2001, is less than US\$ 7500 or the equivalent in another currency;<sup>3</sup>
- (c) IDB import data are based only on very few trade flows and/or may be subject to reporting errors both of which could result in erratic or otherwise unrealistic unit values.

**2. Use of alternative data**

13. In the case of missing data or data below the threshold value as specified in paragraph 12 above, Members may apply one of the following alternative methods in place of the average 1999-2001 IDB import unit value subject to a clear identification of the source of the data:

- (a) extend reference year period by up to two years on either end;
- (b) use the IDB import unit value of a higher level related tariff line (e.g. if the HS 8 digit tariff line trade is missing, then use the HS 6 digit import unit values);
- (c) use the IDB import unit value of a closely related tariff line, preferably (but not necessarily) in the same subheading subject to satisfactory justification by the Member concerned;
- (d) use the IDB import unit value of a near country (same tariff line if similar classification is used or HS 6 digit) subject to satisfactory justification by the Member concerned;
- (e) If none of the above methods is applicable or gives satisfactory results as a replacement for missing data COMTRADE world unit values for same HS 6 digit subheading can be used. These data will be provided by the Secretariat and made available to all Members.

14. In the case of individual tariff lines with NAV duties which exhibit large and erratic variations in the unit values as specified in paragraph 12 indent c) above, a further option, which could be used is the median unit value of bilateral trade flows in the reference period subject to the same import value thresholds referred to mentioned above.

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<sup>3</sup> This threshold may be lowered as long as it does not lead to situation described in indent 12 (c) and subject to satisfactory justification by the Member concerned;

15. Members should, in principle, use a consistent method across all tariff lines. Should the choice vary in order to obtain the most representative unit value, Members shall specify for each such tariff line which method was used and why an alternative method was used.

C. ADDITIONAL DATA REQUIREMENTS

16. The following provisions apply for the methods under both section A and section B above.

17. Where technical conversion factors are necessary, they shall be sourced from the 2001 Industrial Commodity Statistics Yearbook by the United Nations Statistics Division, unless they are already specified in the Schedule of the Member concerned.<sup>4</sup> If the required conversion factors are not available and other national conversion factors are used these need to be explicitly flagged in the Member's submission and their calculation needs to be justified.

18. All import unit values/prices will be expressed on a c.i.f. basis. Where necessary, f.o.b./c.i.f. conversion factors will be applied. If detailed product/partner specific f.o.b./c.i.f. conversion factors are not available conversion factors of a near country or overall conversion factors based on all imports could be used.

19. Where the conversion of the currency used to record import values is necessary, the exchange rate to be used will be the annual average market exchange rate published in the *International Financial Statistics (IFS)* by the International Monetary Fund (IMF).<sup>5</sup> Where the exchange rates are unavailable from the *IFS Yearbook*, the rate of exchange to be used will be that duly published by the competent authorities of the importing Member concerned and will reflect, as effectively as possible, the current value of the currency in commercial transactions in terms of the currency of the country of importation.

### III. MULTILATERAL VERIFICATION PROCEDURE

20. In order to ensure transparency, the preliminary AVE calculations resulting from the conversion methodology set out in Section II above will be subject to the multilateral verification procedure set out below.

#### 2. Submissions of AVE calculations

21. Members will submit to the Secretariat their preliminary AVE calculations, including full details of the constituent data, data sources and methods applied, using the annexed electronic spreadsheet format by 14 October 2005. Those tariff lines that have been identified by the procedures under paragraph 12 above will be identified as such in order to allow particular scrutiny. The Secretariat will post all submissions on the password-protected Members' WTO Web Site for the purposes of the multilateral review.

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<sup>4</sup> The conversion factors are publicly available in the following website:  
<http://unstats.un.org/unsd/industry/yearbook/conversion.htm>

<sup>5</sup> In the country tables of the monthly editions of the *International Financial Statistics* the annual average market exchange rate can be found in line "rf" of the exchange rates section.

### **3. Verification**

22. The verification process is to ensure that the AVE calculations have been performed in accordance with these Guidelines. Special situations of individual Members not specifically addressed in the guidelines can also be dealt with in the course of the verification process.<sup>6</sup>

23. Verification of the AVEs will be carried out following the practice of the AVE forum of the Committee on Agriculture in Special Session.

24. Final lists of AVEs are to be submitted to the Secretariat within 20 days following the completion of the verification process. Upon receipt, the Secretariat will promptly post these submissions on the password-protected Members' Web Site.

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<sup>6</sup> In these cases the concerned Member would submit its proposed solution to the AVE calculation and provide justification which would in turn be subject to the multilateral verification..

**Annex Table 1: Typology of non agricultural NAV tariffs**

Type of duty	Functional form	Example		Calculation of base rates
Specific		15 Fr./100 kg brut	Switzerland	Calculate AVE of the specific duty (SP)
Compound	AV + SP	15 % + \$12,000 each	Australia	Calculate AVE of the SP part and add to AV duty
Mixed	max(AV <sub>1</sub> , SP)	1.9 % or 13yen/kg, whichever is the greater	Japan	Calculate AVE of the SP part and take the higher of AVE or AV duty
	min(AV <sub>1</sub> , SP)	10 % or US\$ 45/ton, whichever is lower	Kyrgyz Rep.	Calculate the AVE of the SP part and take the lower of AVE of AV duty
	max(AV <sub>1</sub> , AV <sub>2</sub> + SP)	4.5 per cent or 3.5 per cent +1.21yen/m2, whichever is greater	Japan	Calculate the AVE of the SP part, add it to the AV <sub>2</sub> duty and take the higher of either AV <sub>1</sub> or AVE+AV <sub>2</sub>
	AV or SP with floor and ceiling rate	4.5% MIN 0.3 €/st MAX 0.8 €/st	EC	Calculate the AVE of the SP part(s), compare the initial duty to the floor and ceiling rates and retain the initial rate or take either floor or ceiling rates if it exceeds either of them
Other <sup>7</sup>	Content based	0.55¢/kg on the manganese content	Canada	Use international or national conversion factors to calculate AVE using reported quantities
	Component based	48¢ each + 4.6 % on the case + 3.5 % on the battery	United States	Calculate AVE of SP part and then use either of the following: <ul style="list-style-type: none"> <li>1. Use detailed trade statistics (if available) to calculate compound AVE;</li> <li>2. Apply averaging into single AV duty based on fixed weights of components.</li> <li>3. Retain all components in AV terms;</li> </ul>
	Related to duty of related items	Where variable rates of duty are shown, the bound rates of duty are whichever bound rates are applicable to certain related items as indicated..	New Zealand	Use either of the following: <ul style="list-style-type: none"> <li>1. Weighted average of related duties (if detailed trade statistics are available);</li> <li>2. Simple average of related duties</li> <li>3. Retain as derived rates;<sup>8</sup>.</li> </ul>

<sup>7</sup> If a pooled tariff rate quota is administered for a number of closely related items a pooled unit value may be calculated for the purpose of AVE calculation in order to maintain uniform differential between in-quota and out-of-quota duties within the same tariff rate quota.

<sup>8</sup> If a reference is made to a clearly specified duty of another tariff line this AV or AVE duty should be mentioned explicitly. If there is a reference to multiple tariff lines (e.g. in a heading) with identical duty rates then this duty rate should be used. If multiple duty rates are referred to then one of the three options should be used.

## **Annex**

### Description of the spreadsheets

The electronic spreadsheet referred to in paragraph 21 of these Guidelines comprises the following three (3) Worksheets:

- Worksheet – SUMMARY
- Worksheet – AVE
- Worksheet – UNIT VALUE

Cells in grey are calculated by pre-defined formulae or derived from other cells in the same or other worksheets. The columns of the above mentioned Worksheets are described in detail in the following pages. The tariff lines listed in the Worksheets are for illustration.

**Description of Worksheet – SUMMARY**

DATA ELEMENT	COLUMN	DESCRIPTION OF DATA ELEMENT
TL	1	Tariff line in the HS Nomenclature at the level at which the non- <i>ad valorem</i> duty is bound in the Member's Schedule.
TLS	2	Tariff Line Suffix.
TL DESC	3	Tariff line description, as reflected in the Schedule of the Member concerned.
HS6	4	Six-digit HS subheading under which the above tariff line is falling.
HS6 DESC	5	Standard description of the 6-digit HS subheading.
NAV	6	Non- <i>ad valorem</i> duty, as recorded in the Member's Schedule.
NAV TYPE	7	Type of binding. Values are: (S)pecific; (C)ompound; (M)ixed; (O)ther.
AVE	8	AVE of the tariff line indicated in column 1 above (per cent), calculated using the import unit value recorded in column 9 of Worksheet UNIT VALUE.
UV	9	Average import unit value as calculated in Worksheet UNIT VALUE.
QU	10	Unit of measure (kilogram, number, litre etc.) of column UV above.
Data sources	11	Sources used in the case of missing data or data below the threshold value as specified in paragraph 12 (e.g. value of other years, a higher level, a closely related tariff line, a near country, or COMTRADE).
Comments	12	Description of any other methods used in the calculation of AVEs other than formula indicated in column 20 of AVEs worksheets.

**Description of Worksheet – AVE**

DATA ELEMENT	COLUMN	DESCRIPTION OF DATA ELEMENT
TL	1	Tariff line in the HS Nomenclature at the level at which the non- <i>ad valorem</i> duty is bound in the Member's Schedule.
TLS	2	Tariff Line Suffix.
TL DESC	3	Tariff line description, as reflected in the Schedule of the Member concerned.
HS6	4	Six-digit HS subheading under which the above tariff line is falling.
HS6 DESC	5	Standard description of the 6-digit HS subheading.
NAV	6	Non- <i>ad valorem</i> duty, as recorded in the Member's Schedule.
NAV TYPE	7	Type of binding. Values are: (S)pecific; (C)ompound; (M)ixed; (O)ther.
UV	8	Average import unit value as calculated in Worksheet UNIT VALUE.
QU	9	Unit of measure (kilogram, number, litre etc.) of column UV above.
Parsing	10-17	Breakdowns of a Non- <i>ad valorem</i> duty, expressed in either <i>ad valorem</i> or specific forms. Two columns for <i>ad valorem</i> components (AV1 and AV2), two columns for specific components (SP1 and SP2) and two columns for corresponding operators (OPR1 and OPR2) have been included in the worksheet. If NAV contains more than 2 AV or SP components, extra columns need to be added.
AVE of SP Components	18-19	AVEs of each component of non- <i>ad valorem</i> duty.
AVE	20	AVE of the tariff line indicated in column 1 above (per cent), calculated using the import unit value recorded in column 9 of Worksheet UNIT VALUE.
Formula	21	Formula used for calculation.
Comments	22	Description of any other methods used in the calculation of AVEs other than formula indicated in column 20.



**Description of Worksheet – UNIT VALUE**

<b>DATA ELEMENT</b>	<b>COLUMN</b>	<b>DESCRIPTION OF DATA ELEMENT</b>
TL	1	Tariff line in the HS Nomenclature at the level at which the non- <i>ad valorem</i> duty is bound in the Member's Schedule.
TLS	2	Tariff Line Suffix.
TL DESC	3	Tariff line description, as reflected in the Schedule of the Member concerned.
TLIDB 1	4	Tariff line in the HS Nomenclature at the level at which trade data have been notified to the IDB in the first reference year (default 1999).
TLIDB 2	5	Tariff line in the HS Nomenclature at the level at which trade data have been notified to the IDB in the second reference year (default 2000).
TLIDB 3	6	Tariff line in the HS Nomenclature at the level at which trade data have been notified to the IDB in the third reference year (default 2001).
HS6	7	Six-digit HS subheading under which the above tariff line is falling.
HS6 DESC	8	Standard description of the 6-digit HS subheading.
UV	9	Average import unit value of the HS tariff line specified in column 1 above, expressed in the relevant currency per unit of measure. This is calculated as, first, summing up columns 12-14 below, and then dividing by the sum of the quantities in columns 19-21 (or 23-25) below, where the condition specified in column 11 is met.
QU	10	Unit of measure (kilogram, number, litre etc.) of UV above.
TQ7500	11	Testing procedure designed to check (a) whether the import value threshold of US\$7,500 for the 3 reference years is met (i.e., sum of V1, V2, V3 should be at least equal to US\$7,500), and (b) whether quantity units in columns 18 and/or 22 are available. Values are: 0 (criteria not met) or 1 (criteria met).
V <sub>1</sub> , V <sub>2</sub> , V <sub>3</sub>	12-14	Value of imports sourced from the IDB for the years 1999, 2000 and 2001, respectively, and expressed in the national currency, or other import value in the case of missing data or data below the threshold value as specified in paragraph 12 (e.g. value of other years, a higher level, a closely related tariff line, a near country, or COMTRADE).
V <sub>1\$</sub> , V <sub>2\$</sub> , V <sub>3\$</sub>	15-17	Value of imports sourced from the IDB for the years 1999, 2000 and 2001, respectively, and expressed in US dollar, or other import value in the case of missing data or data below the threshold value as specified in paragraph 12 (e.g. value of other years, a higher level, a closely related tariff line, a near country, or COMTRADE).
PQU	18	Import units of the primary quantity unit.
Q <sub>1</sub> , Q <sub>2</sub> , Q <sub>3</sub>	19-21	Import quantities (primary unit) sourced from the IDB for the years 1999, 2000 and 2001, respectively, or other import quantities in the case of missing data or data below the threshold value as specified in paragraph 12 (e.g. value of other years, a higher level, a closely related tariff line, a near country, or COMTRADE).
SQU	22	Import units of the secondary quantity unit.
SQ <sub>1</sub> , SQ <sub>2</sub> , SQ <sub>3</sub>	23-25	Import quantities (secondary unit) sourced from the IDB for the years 1999, 2000 and 2001, respectively.
Data sources	26	Sources used in the case of missing data or data below the threshold value as specified in paragraph 12 (e.g. value of other years, a higher level, a closely related tariff line, a near country, or COMTRADE).

Worksheet – SUMMARY

TL	TLS	TL DESC	HS6	HS6DESC	NAV	NAV TYPE	AVE	Unite Value		Data sources	Comments
								UV	QU		
1	2	3	4	5	6	7	8	9	10	11	12
26089910		Pdt 1	260899	Pdt1	91.5\$/kg	S	245.7	37.2	KG		
34023020	01	Pdt 2	340230	Pdt2	98.6\$/t + 4.3%	C	86.2	120.5	TONNE	IDB data for 2001 missing. Replaced by 2002 in accordance with Guidelines para 13(a).	
35071491		Pdt 3	350714	Pdt3	5.4% but not < 10¢/kg or >20¢/kg	M	5.4	2.7	KG		
42071492		Pdt 4	420714	Pdt4	249.0% but not <6\$/kg	M	249.0	4.8	KG		
49071491		Pdt 5	490714	Pdt5	5.4% or 20¢/kg, whichever is the less, subject to a minimum customs duty of 10¢/kg	M	7.6	1.3	KG	IDB data missing. Replaced by COMTRADE Unit value used.	
52071491	01	Pdt 6	520714	Pdt6	5.4% + 4.7\$/kg, subject to a minimum customs duty of 10¢/kg	CM	95.8	5.2	KG		
53089910		Pdt 7	530899	Pdt7	0.7\$/kg or 10% whichever is the higher, plus 20%	MC	65.0	1.6	KG	IDB tariff line data missing. Replaced by higher level (6-digit) data in accordance with Guidelines para 13(b).	

TL	TLS	TL DESC	HS6	HS6DESC	NAV	NAV TYPE	AVE	Unite Value		Data sources	Comments
								UV	QU		
1	2	3	4	5	6	7	8	9	10	11	12
90101010		Pdt 8	901010	Pdt8	48¢ each + 4.6 % on the case + 3.5 % on the battery	O	100.0	1.6			Detailed trade statistics are used to calculate compound d AVE, in accordance with Guidelines Annex Table 1, see Note 1 for detailed calculating process.

**Worksheet – AVE**

TL	TLS	TL DESC	HS6	HS6 DESC	NAV	NAV TYPE	UVs		Parsing								AVE of SP Components		AVE Calculation and Form		
							UV	QU	AV1	AV2	SP1	Unit1	SP2	Unit2	OPR1	OPR2	AVE1	AVE2	AVE	Formula	Comments
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
26089910		Pdt 1	260899	Pdt 1	91.5\$/kg	S	37.2	KG			91.5	KG					245.7		<b>245.7</b>	AVE1	
34023020	01	Pdt 2	340230	Pdt 2	98.6\$/t + 4.3%	C	120.5	TONNE	4.3		98.6	TONNE			PLUS		81.9		<b>86.2</b>	AV1+AVE1	
35071491		Pdt 3	350714	Pdt 3	5.4% but not < 10¢/kg or >20¢/kg	M	2.7	KG	5.4		0.1	KG	0.2	KG	MAX	MIN	3.7	7.5	<b>5.4</b>	MIN(MAX(AV1, AVE1), AVE2)	
42071492		Pdt 4	420714	Pdt 4	249.0% but not <6\$/kg	M	4.8	KG	249.0		6.0	KG			MAX		125.6		<b>249.0</b>	MAX(AV1, AVE1)	
49071491		Pdt 5	490714	Pdt 5	5.4% or 20¢/kg, whichever is the less, subject to a minimum customs duty of 10¢/kg	M	1.3	KG	5.4		0.2	KG	0.1	KG	MIN	MAX	15.1	7.6	<b>7.6</b>	MAX(MIN(AV1, AVE1), AVE2)	
52071491	01	Pdt 6	520714	Pdt 6	5.4% + 4.7\$/kg, subject to a minimum customs duty of 10¢/kg	CM	5.2	KG	5.4		4.7	KG	0.1	KG	PLUS	MAX	90.4	1.9	<b>95.8</b>	MAX(AV1+ AVE, AVE2)	
53089910		Pdt 7	530899	Pdt 7	0.7\$/kg or 10% whichever is the higher, plus 20%	MC	1.6	KG	10.0	20.0	0.7	KG			MAX	PLUS	45.0		<b>65.0</b>	MAX(AV1, AVE1) + AV2	
90101010		Pdt 8	901010	Pdt 8	48¢ each + 4.6 % on the case + 3.5 % on the battery	O	1.6	Piece											<b>100.0</b>		Detailed trade statistics are used to calculate compound AVE, in accordance with Guidelines Annex Table 1, see Note 1 for detailed calculating process.

Note 1: for 90101010 .....

**Worksheet – UNIT VALUE**

	CTS Code and Description			IDB Codes			HS6 Code and Description		Unit Value		TQ 7500	Import Value in National Currency		
	TL	TLS	TL DESC	TLIDB 1	TLIDB 2	TLIDB 3	HS6	HS6 DESC	UV	QU		V1	V2	V3
	1	2	3	4	5	6	7	8	9	10		11	12	13
1	26089910		Pdt 1	26089910	26089910	26089910	260899	Pdt 1	37.23808	KG	1	92,388,918	91,151,226	34,179,863
2	34023020	01	Pdt 2	34023020	34023020	34023020	340230	Pdt 2	120.4601	TONNE	1	1,305,870	1,447,830	6,669,408
3	35071491		Pdt 3	35071491	35071491	35071491	350714	Pdt 3	2.668134	KG	1	17,405,412	39,218,685	49,395,719
4	42071492		Pdt 4	42071492	42071492	42071492	420714	Pdt 4	4.775667	KG	1	9,182	18,200	16
5	49071491		Pdt 5				490714	Pdt 5	1.324502	KG	0			
6	52071491	01	Pdt 6	52071491	52071491	52071491	520714	Pdt 6	5.199616	KG	1	405,412	25,218,220	9,395,717
7	53089910		Pdt 7	530899	530899	530899	530899	Pdt 7	1.553858	KG	1	288,918	2,151,226	9,863
8	90101010		Pdt 8	90101010	90101010	90101010	901010	Pdt 8	1.553858	KG	1	288,918	2,151,226	9,863

	Import Value in US Dollar			Primary Quantity				Secondary Quantity				Data sources
	V1\$	V2\$	V3\$	PQU	Q1	Q2	Q3	SQU	SQ1	SQ2	SQ3	
	15	16	17	18	19	20	21	22	23	24	25	
1	83,150,026	91,151,226	32,470,870	KG	1,833,709	740,541	3,272,454					
2	1,175,283	1,447,830	6,335,938	TONNE	11,931	13,203	53,092					IDB data for 2001 missing. Replaced by 2002 in accordance with Guidelines para 13(a).
3	15,664,871	39,218,685	46,925,933	KG	14,095,327	7,333,342	18,306,895					
4	8,264	18,200	15	KG	3,734	2,000	3					
5												IDB data missing. Replaced by COMTRADE Unit value used.
6	364,871	25,218,220	8,925,931	KG	95,327	1,333,002	5,306,658					
7	260,026	2,151,226	9,370	KG	1,533,709	40,565	2,451					IDB tariff line data missing. Replaced by higher level (6-digit) data in accordance with Guidelines para 13(b).
8	260,026	2,151,226	9,370	KG	1,533,709	40,565	2,451					