

Negotiating Group on Market Access

**INCIDENCE OF NON-AD VALOREM TARIFFS IN MEMBERS'
TARIFF SCHEDULES AND POSSIBLE APPROACHES TO
THE ESTIMATION OF AD VALOREM EQUIVALENTS**

Note by the Secretariat¹

Revision

I. INTRODUCTION

1. A revision to this note has been prepared in response to a request from the Negotiating Group on Non-agricultural Market Access at its meeting of 6 to 10 June 2005. It focuses on the incidence of non-agricultural non-*ad valorem* tariffs in Members schedules and the availability of data necessary to calculate *ad valorem* equivalents (AVEs). The note builds on previous work carried out by the Secretariat in this area.²

2. The note first examines the various categories of non-*ad valorem* duties³ currently recorded in WTO schedules. It then reviews data requirements and the availability of information, in the WTO Secretariat as well as from other sources. The paper then considers possible approaches to estimating *ad valorem* equivalents (AVEs). In the last part, the issue of fluctuations of national tariff line unit values around HS 6-digit world unit values is discussed.

II. NON-AD VALOREM TARIFFS

3. Members have bound duties using a variety of formulations in their WTO Schedules. These include:

- (a) *ad valorem* terms: the duty is expressed as a percentage of the value of the imported item;
- (b) non-*ad valorem* (NAV) terms, with duties being expressed by means of:
 - (i) specific duties: specific units of currency are levied per unit of quantity (e.g., weight, surface, piece, head, etc.);
 - (ii) compound duties: a duty comprising an *ad valorem* duty to which a specific duty is either added or subtracted;
 - (iii) mixed duties: a conditional choice between an *ad valorem* duty and a specific duty, subject to an upper and/or a lower limit;
 - (iv) other duties: duties are determined by technical factors often related to the content, composition or nature of the concerned products.

¹ This document has been prepared under the Secretariat's own responsibility and is not intended to prejudice the positions of any Members and to their rights and obligations under the WTO.

² See document TN/AG/S/11.

³ The terms "duty" and "tariff" are used interchangeably in the present note.

4. The four types of duties falling under category (b) above are classified based on the CTS-coding system, i.e.: S (specific); M (mixed); C (compound) and O (other). Examples of each of the four different types of duties are given in Annex table 1.

III. INCIDENCE OF NON-AD VALOREM DUTIES IN WTO SCHEDULES

5. Table 1 shows the incidence of non-*ad valorem* non-agricultural duties in Members' schedules, in absolute (column 3) as well as in relative (column 4) terms. It also presents a break-down of these non-*ad valorem* duties by type of formulation (S, C, M, O). Currently, the CTS files of 26 Members contain 8716 non-agricultural tariff lines that are not bound in *ad valorem* terms.⁴ For five Members, more than 5 per cent of their non-agricultural tariff lines are bound in non-*ad valorem* terms. Nine Members have 10 or less tariff lines bound in non-*ad valorem* terms. Only Switzerland-Liechtenstein uses non-*ad valorem* terms for all its non-zero duties.

Table 1 Incidence of Non-Ad valorem Bound Duties in WTO Schedules

MEMBER	TOTAL NUMBER OF BOUND TARIFF LINES	OF WHICH: NON-AD VALOREM		DUTY NATURE BY TYPE ⁵			
		TOTAL NUMBER	PER CENT	S	C	M	O
1	2	3	4 = 3/2*100	5	6	7	8
Australia	4748	5	0.1	5			
Bulgaria	8380	1	0.0		1		
Canada	7603	23	0.3	9	5	9	
European Communities	8294	40	0.5	8	1	31	
FYR of Macedonia	8376	10	0.1		2	8	
Haiti	4307	792	18.4	154	5	633	
Iceland	6982	1	0.0			1	
India	3320	332	10.0			332	
Israel	5712	564	9.9	191	355	18	
Japan	6284	212	3.4	12		200	
Jordan	5892	2	0.0		2		
Korea, Republic of	8711	21	0.2			21	
Kyrgyz Republic	6059	36	0.6			36	
Malaysia	6151	9	0.1	9			
Mexico	10212	1	0.0			1	
New Zealand	6329	237	3.7	190	11		36
Norway	5255	121	2.3	115		5	1
Papua New Guinea	4481	4	0.1	4			
Solomon Islands	4437	51	1.1	26		25	
Sri Lanka	1354	16	1.2			16	
Suriname	773	1	0.1			1	
Switzerland	6044	5068	83.9	15		5053	
Taipei, Chinese	7268	86	1.2	4		82	
Thailand	3363	692	20.6	2		690	
United States	9460	377	4.0	54	183		140
Zimbabwe	438	14	3.2		14		
TOTAL	150233	8716	5.8	798	579	7162	177

Source: CTS

⁴ Counting the EC and Switzerland-Liechtenstein, respectively, as one. The 10 new EC member States were not included in the analysis.

⁵ A closer examination of the NAV duties in the CTS files has shown that the duty nature classification of these duties in some developed country Members, which prepared their own CTS files, does not follow the standard IDB classification. This will be corrected in the next revisions of the concerned files.

6. Annex Table 2 presents the distribution of non-*ad valorem* duties by HS chapters (2-digit category). Paper, textile and clothing, iron and steel, mechanical and electrical machinery and equipment are among the sectors with a relatively high share of NAV duties.

IV. APPROACHES TO ESTIMATING AVES

7. There are two main methods of AVE estimation that have been used in the GATT/WTO context:

- the use of revenue collected divided by the value of imports, and
- the use of unit values of traded products.

8. The revenue method will not be considered further because it has more serious limitations in its use than the unit value method. In particular, it requires that MFN dutiable trade has taken place in the reference period. The unit value method is relatively easier to apply to situations with no trade flows and/or situations with multiple preferential rates. The following analysis focuses on the unit value method only.

9. The unit value method requires that the value of imports is first divided by the import volume to derive the unit value of imports. The AVE is then calculated as the specific duty expressed as a percentage of the resulting unit value. For example, if the import value is \$10,000 and the corresponding import volume is 100 tonnes, the unit value would be \$100 per tonne. A specific duty of \$10 per tonne expressed as a percentage of the resulting unit value (\$100 per tonne) would give an AVE of 10 per cent.

UNIT VALUE FORMULA

$AVE = \left(\frac{SP}{UV} \times XR \right) \times 100$
<p>AVE → AD VALOREM EQUIVALENT OF SPECIFIC DUTY (per cent)</p> <p>SP → SPECIFIC DUTY (Duty value / Quantity)</p> <p>UV → IMPORT UNIT VALUE</p> <p style="margin-left: 40px;">where $UV = V/(Q * C_Q)$</p> <p style="margin-left: 80px;">V = value of imports</p> <p style="margin-left: 80px;">Q = quantity of imports</p> <p style="margin-left: 80px;">C_Q = conversion factor for quantity units, where appropriate</p> <p>XR → CURRENCY EXCHANGE RATE, where appropriate</p>

10. The results of this approach can provide, in a technical sense, an accurate assessment, as long as volume and value statistics are collected in the same manner. Nevertheless, this method may prove sometimes time-consuming as NAV duties are often not simply specific rates that can be directly compared to unit values, but may be compound, mixed or technical rates that require additional calculations, and in some instances also additional data. Compound and mixed duties do not provide any particular problem as long as the specific part of the duty formulation can be converted into AVEs. Once this is done it simply suffices to evaluate the expression and to calculate the resulting AVE.

11. Technical tariffs are in general more complex to calculate because it often requires information on the product itself that is normally not available in the national trade statistics. In these cases supplementary information needs to be used or certain assumptions need to be made before AVEs can be calculated. Annex table 1 gives some indications on how the different types of NAV duties can be converted into AVEs.

V. TRADE DATA AVAILABILITY

12. The IDB provides the basis for detailed import data, which can be used for the unit value calculations. However, there are several limitations:

1. there may be data gaps in the IDB reporting
 - o when there are no import data at all
 - o when there were no imports in a particular NAV tariff line
 - o when there are no reported quantities in a particular NAV tariff line;
2. the classification of the trade statistics may not match the classification of the Members' schedule which in most cases dates back to the Uruguay Round;
3. the quantity units used in the NAV duty may not be the same as those used in the import statistics.

Table 2 Availability of trade data in HS 6-digit subheading with NAV duties

Member	Number of NAV tariff lines	Number of non-agricultural tariff lines with trade data					
		1996	1997	1998	1999	2000	2001
Australia	5	4	5	3	4	5	4
Bulgaria	1	<i>1</i>	<i>1</i>	1	1	1	1
Canada	23	23	23	23	23	23	23
European Communities	40	40	40	40	40	40	40
FYR of Macedonia	10	-	-	8	8	8	6
Haiti	792	-	-	-	-	-	-
Iceland	1	1	1	1	1	1	1
India	332	197	-	296	310	307	315
Israel	564	-	-	-	531	532	523
Japan	212	209	210	207	208	209	211
Jordan	2	-	-	-	2	2	2
Korea, Republic of	21	21	21	21	21	21	21
Kyrgyz Republic	36	-	-	-	-	-	-
Malaysia	9	9	9	-	9	9	9
Mexico	1	1	1	1	1	1	1
New Zealand	237	236	237	236	237	237	237
Norway	121	121	120	121	121	121	121
Papua New Guinea	4	-	-	-	-	-	3
Solomon Islands	51	-	-	-	-	-	-
Sri Lanka	16	16	16	16	16	16	16
Suriname	1	-	-	-	-	-	-
Switzerland	5068	5047	5037	5037	5040	5040	5041
Taipei, Chinese	86	-	-	86	86	86	85
Thailand	692	654	654	644	678	678	676
United States	377	376	375	376	374	375	374
Zimbabwe	14	-	12	12	14	10	12

Source: IDB supplemented by COMTRADE (for 1999-2001 only shown in italics)

13. Table 2 shows the availability of trade data in the IDB. For gaps in the IDB, COMTRADE data are used as a proxy source. Since a full tariff line match could not be established for all years and all Members, the table shows the number of tariff lines for which there is trade at the level of the

corresponding HS 6-digit subheadings. Most NAV duties are covered in this way, as long as trade data is available in the first place.

14. Data gaps in the IDB should be filled by the Members concerned since there is no other comprehensive source of tariff line import data. Other sources like COMTRADE, UNCTAD and ITC often make use of HS 6-digit trade data only. Any mismatch of import statistics' and schedule's classifications can only be solved by making reference to related products within the HS 6-digit subheading or by reference to HS 6-digit unit values.

15. For a subset of Members for which schedules in the CTS have been linked with the IDB, Table 3 shows the NAV tariff lines for which matching import flows can be found in the IDB. It appears that most tariff lines that are covered at HS 6-digit level in the IDB also have matching tariff line import flows. This is partly due to the fact that the concessions are defined only at the level of HS 6-digit subheadings. The two exceptions which stand out in this analysis are Canada and India where one finds a significant percentage of NAV tariff lines that have no matching import flows. For other Members that are not yet linked a detailed analysis has yet to be made.

16. The mismatch of quantity units recorded in the Members' import statistics compared to those used in the NAV duties is not very frequent. However, in the case of India there are a significant number of tariff lines where import statistics submitted to the IDB are recorded in kilograms whereas the concessions are in terms of square meters. If detailed customs records with appropriate quantity measurements are not available conversion factors would need to be established. If no international standard conversions exist reference would have to be made to other data sources which would permit to establish such conversion factors.

Table 3 Availability of NAV duties with matching tariff line trade data

Year of link	Member	Number of non-ad-valorem tariff lines			
		All NAV	with matching trade data	with no matching trade data	with no trade data
2001	Australia	5	4		1
2001	Bulgaria	1	1		
2000	Canada	22	9	13	
2001	European Communities	39	39		
2000	Iceland	1		1	
2001	India	344	172	155	17
2001	Japan	267	233		34
2001	Jordan	2	2		
2001	Korea, Republic of	21	10		11
2001	Malaysia	9	3	1	5
2001	Mexico	1	1		
2001	Norway	128	125		3
2001	Sri Lanka	16	15	1	
2001	Switzerland	5069	4992	2	75
2001	Taipei, Chinese	86	68	1	17
2000	United States	375	344	22	9

Source: IDB linked files.

Note: The number of tariff lines with NAV duties may be different to the numbers shown in the other tables in this note because the tariff nomenclature of the bound NAV duties had to be adjusted to match the IDB tariff nomenclature.

VI. COMPARISON OF TARIFF LINE AND HS 6-DIGIT WORLD UNIT VALUES

17. The quality of the estimation of AVEs depends very much on the quality of the underlying import values and quantities. As quantity information is not always measured with the same degree of precision as import values the resulting unit values may yield estimates that may vary considerably among Members. At the same time one has to acknowledge that the imported product mix within a HS 6-digit subheading may vary considerably among Members, because of the different product composition (small size vs. big size, high quality/value vs. low quality/value, new vs. used, etc.) imported by each Member, which in turn is a result of the structure of its import demand and its level of protection.

18. To assess the situation a comparison of Members tariff line unit values with HS 6-digit world unit values was undertaken.⁶ Import data for the years 1999-2001 was taken from the IDB for all those Members' subheadings which contained NAV tariff lines. It was not possible to target specifically only NAV unit values because in many cases no tariff line link to the relevant trade data existed. However, by analysing the unit values of tariff lines in the concerned HS 6-digit subheadings one can get an understanding of the price fluctuations in the closely related product items. As it is not possible to show all the detailed tariff line information a summary by Member and by HS chapter is provided in Tables 4 and 5.

19. Table 4 shows the distribution of the ratio of national tariff line unit values divided by their respective world unit values.. The table shows for each Member the median, and the unit value ratio which separates the lowest 25 per cent (Q_25) and the highest 25 per cent (Q_75) of unit values from the other unit values. It appears that the median values for all Members are higher than the world unit values and that for about half of them this ratio is more than double. This indicates that national unit values are in many cases significantly higher than world unit values and therefore, it may be more appropriate to make use of national unit values in all cases where reliable trade data are available.⁷

Table 4 Spread of national unit values around world unit values by Member
(expressed as ratio of national tariff line unit values over HS 6-digit world unit values)

Member	Q_25	Median	Q_75
Australia	1.1	1.1	1.7
Bulgaria	2.2	2.4	2.8
Canada	1.1	1.5	2.3
European Communities	1.1	2.3	4.8
FYR of Macedonia	0.9	1.7	2.8
Iceland	3.5	6.3	20.8
India	0.7	1.1	1.8
Israel	1.5	2.4	6.8
Japan	1.8	3.4	7.2
Jordan	1.9	2.9	3.6
Korea, Republic of	5.0	21.5	125.6
Malaysia	1.5	2.1	3.5
Mexico	3.8	4.6	5.9
New Zealand	0.7	1.4	2.4
Norway	2.0	3.2	5.2
Sri Lanka	0.9	1.3	2.2
Switzerland	2.5	4.1	8.4

⁶ The term "world unit values" is used here to describe the weighted average HS 6-digit unit values based on available UNSD COMTRADE trade data.

⁷ The observed tendency in Members that apply NAV duties to have relatively higher unit values is also partly due to the fact that NAV duties by their very nature are more favourable to high value imports because the AVE is less relative to the import value.

Member	Q_25	Median	Q_75
Taipei, Chinese	0.8	1.6	2.6
Thailand	1.8	3.0	5.8
United States	1.1	1.8	3.7
Zimbabwe	0.4	1.0	3.0

Source: UNSD COMTRADE and IDB

20. Table 5 shows the same results by HS chapter. Again the same picture emerges, i.e. national unit values are higher in nearly all cases and in some chapter even substantially higher. One has to keep in mind though that the large number of NAV duties of Switzerland biases the results upwards in most chapters. In addition to the unit values distribution this table also shows the amount of imports that is concerned by HS subheadings with NAV duties. Leaving aside Switzerland, the HS chapters most concerned by NAV duties are petroleum (27), clothing (61,62), footwear (64), vehicles (87) and watches (91).

Table 5 Spread of national unit values around world unit values by HS chapter
(expressed as ratio of national tariff line unit values over HS 6-digit world unit values)

HS Chapter	Q_25	Median	Q_75	Imports in Bill US \$	
				All	excluding Switzerland
03	0.9	1.7	2.9	1.35	0.92
15	1.4	4.7	17.0	0.35	0.34
16	1.2	1.9	2.8	1.67	1.34
23	1.4	1.4	7.5	0.28	0.27
25	2.3	3.3	6.5	0.48	0.29
26	1.2	1.4	3.7	1.02	1.02
27	1.3	2.4	7.0	27.89	21.81
28	2.1	3.8	8.8	0.77	0.00
29	1.8	3.1	7.3	8.32	0.01
30	.	.	.		
31	1.5	1.9	4.5	0.08	
32	2.4	4.3	8.1	2.65	
33	2.7	4.2	7.1	3.20	1.59
34	3.0	4.1	6.0	1.33	0.57
35	3.1	4.5	8.4	0.26	
36	2.7	5.6	20.0	0.10	
37	3.2	6.7	21.5	0.88	0.26
38	1.9	3.0	4.3	2.03	0.09
39	2.6	3.8	7.6	11.62	3.87
40	1.8	3.3	7.2	2.59	0.06
41	3.4	4.4	8.4	0.58	0.44
42	1.4	2.4	5.4	2.32	1.02
43	3.0	4.2	5.0	0.07	
44	2.6	3.7	5.6	1.75	0.03
45	6.2	7.3	8.3	0.08	
46	1.5	2.4	6.2	0.03	0.00
47	1.3	1.5	1.7	0.74	
48	2.5	3.5	5.9	6.65	1.86
49	3.1	5.4	8.4	2.10	0.02
50	3.2	4.7	8.3	0.06	
51	1.9	3.1	4.1	1.07	0.84
52	1.8	3.0	5.4	4.32	3.92
53	2.5	4.0	4.5	0.03	
54	1.6	2.9	4.9	3.34	2.74
55	2.0	3.4	5.0	0.71	0.37

HS Chapter	Q_25	Median	Q_75	Imports in Bill US \$	
				All	excluding Switzerland
56	3.1	6.2	17.7	0.58	0.23
57	1.1	2.1	3.8	4.46	3.94
58	3.1	6.8	18.4	0.61	0.44
59	4.1	5.7	8.9	0.38	0.04
60	2.5	3.0	4.0	0.59	0.41
61	1.0	2.2	4.4	10.52	5.39
62	1.2	2.3	4.3	41.10	35.76
63	2.7	4.2	7.1	0.94	0.07
64	1.6	2.8	6.1	26.51	22.62
65	1.2	1.9	3.1	5.59	5.44
66	1.4	2.1	6.2	0.06	0.00
67	2.8	3.0	3.5	0.05	
68	2.6	4.5	9.9	1.29	0.12
69	2.2	3.5	5.7	1.21	0.28
70	2.2	4.2	8.5	2.76	1.13
71	1.1	2.9	8.8	0.87	
72	2.0	2.7	3.9	4.66	1.32
73	2.9	4.5	10.6	4.25	
74	2.7	4.9	10.9	1.33	0.01
75	2.8	4.6	9.8	1.43	1.27
76	2.5	3.8	7.6	3.97	1.05
78	1.4	2.5	5.4	0.60	0.57
79	2.3	3.4	7.5	0.51	0.37
80	5.8	8.4	28.3	0.02	
81	2.0	3.8	7.6	0.28	0.10
82	1.4	5.4	13.3	4.56	3.02
83	5.4	9.0	16.9	0.97	0.05
84	2.0	3.4	6.9	23.15	1.83
85	2.7	6.9	25.3	20.13	0.42
86	1.7	3.5	8.6	0.64	
87	3.4	6.2	11.6	48.79	9.32
88	1.3	1.6	3.1	9.56	
89	1.9	3.5	17.8	0.31	
90	2.6	4.7	15.4	6.93	2.13
91	0.9	2.6	7.7	12.94	10.56
92	2.9	3.5	8.6	0.34	0.01
93	0.8	1.6	4.9	0.75	0.64
94	2.6	5.5	10.3	2.48	0.01
95	2.5	2.9	3.5	2.38	0.53
96	1.7	6.2	21.2	3.44	2.80
97	2.8	5.1	37.5	0.06	

Source: IDB and UNSD COMTRADE

21. Individual tariff line with NAV duties may exhibit large and sometimes erratic variations in the unit values.⁸ If AVEs, derived under such circumstances, do not reflect the structure of protection that is observed over a longer time span than that of the reference period it might be appropriate to extend the reference period. Another option could be the use of a median unit value of bilateral trade flows in the reference period subject, possibly, to low import value thresholds.

⁸ Such variations in unit values may be a result of a small number of individual transactions covering very different product items within that particular tariff line or related to the fact that quantity measurements are not correctly recorded in the trade statistics.

VII. CONCLUSIONS

22. The estimation of AVEs in a transparent and internationally comparable way for all Members is a necessary prerequisite for the application of any non-linear tariff cutting formula. The document has shown that AVEs can be estimated for NAV tariffs. In order to bridge the existing data gaps use of higher level national product categories (up to HS 6-digit) or to related product categories seems to be preferable to the use of COMTRADE world unit values. The latter may, however, be required if no national data are available and if the import structure of similar near countries may not be appropriate either.

23. The methodologies presented in this document could serve as input to prepare the guidelines which could be used by Members to convert NAV duties to AVEs in the negotiations. These guidelines should provide a good basis for the consistent and transparent AVE calculations which could be verified through a multilateral review. Comprehensive background data should be provided in standardized electronic formats so as to facilitate the verification, comparison and evaluation of the resulting AVEs.

Annex Table 1: Typology of non agricultural NAV tariffs

Type of duty	Functional form	Example		Possible calculation of base rates
Specific	$SP = \frac{\text{duty amount}}{\text{import quantity unit}}$	15 Fr./100 kg brut	Switzerland	Calculate AVE
Compound	AV + SP	15 % + \$12,000 each	Australia	Calculate AVE of the SP part and add to AV duty
Mixed	max(AV, 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, SP)	10 % or US\$ 45/ton, whichever is lower	Kyrgyz Rep.	Calculate the AVE of the SP part and take the lower of AVE or AV duty
	max(AV ₁ , AV ₂ + SP)	4.5 per cent or 3.5 per cent +1.21yen/m ² , whichever is greater	Japan	Calculate the AVE of the SP part, add it to the AV ₂ duty and take the higher of either AV ₁ or AVE+AV ₂
	AV or SP with floor and ceiling rate	4.5% MIN 0.3 €/p/st MAX 0.8 €/p/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 ⁹	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	US	Calculate AVE of SP part and then use either of the following: ¹⁰ <ol style="list-style-type: none"> 1. Use detailed trade statistics (if available) to calculate compound AVE; 2. Retain all components in AV terms; 3. Apply averaging into single AV duty based on fixed weights of components.
	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: <ol style="list-style-type: none"> 1. Weighted average of related duties (if detailed trade statistics are available); 2. Retain as derived rates; 3. Simple average of related duties.

⁹ A special case has been identified by Japan, which administers a pooled quota for a number of leather footwear items. A nearly uniform in-quota ad valorem duty is matched with a uniform compound out-of-quota duty for more than 20 tariff lines. Applying tariff line dependent unit values would result most likely in different tariff line AVEs and thus in different duty differentials. While this reflects the current de facto situation, a uniform duty differential in *ad-valorem* terms could be achieved by calculating "pooled" a unit value.

¹⁰ See also document TN/MA/W/18/Add.8 which covers a range of "other" duties in the US schedule and suggests AVE calculation methodology.

Annex Table 2 NAV duties by HS chapter and duty nature

HS CHAPTER	DESCRIPTION	NUMBER OF MEMBERS	TOTAL NON-AG TARIFF LINES	OF WHICH: NON-AD VALOREM	% OF TOTAL	S	C	M	O
03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	8	3039	165	1.9	62	3	100	
05	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	25	0	0.0				
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	5	117	22	0.3	14	2	6	
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	8	708	37	0.4	6		31	
23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER	2	41	2	0.0	1		1	
25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT	6	1800	51	0.6	7		44	
26	ORES, SLAG AND ASH	2	866	11	0.1	7	2	2	
27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES	7	1298	108	1.2	35	4	69	
28	INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES	3	5017	144	1.7	2	2	140	
29	ORGANIC CHEMICALS	4	11548	238	2.7	1	1	236	
30	PHARMACEUTICAL PRODUCTS	2	1202	18	0.2	2	2	14	
31	FERTILISERS	1	617	18	0.2			18	
32	TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS	3	1556	46	0.5		1	44	1
33	ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS	12	624	42	0.5	5	5	32	
34	SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS	5	740	43	0.5	2		41	

HS CHAPTER	DESCRIPTION	NUMBER OF MEMBERS	TOTAL NON-AG TARIFF LINES	OF WHICH: NON-AD VALOREM	% OF TOTAL	S	C	M	O
35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES	1	173	9	0.1	1		8	
36	EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	3	224	18	0.2	1		17	
37	PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS	7	1276	64	0.7	9		55	
38	MISCELLANEOUS CHEMICAL PRODUCTS	5	2061	60	0.7	10	1	49	
39	PLASTICS AND ARTICLES THEREOF	4	4918	250	2.9	5	5	240	
40	RUBBER AND ARTICLES THEREOF	3	2433	81	0.9			80	1
41	RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER	3	787	47	0.5			47	
42	ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	5	777	33	0.4	4	4	25	
43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	2	352	12	0.1	3		9	
44	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL	4	2600	98	1.1	1	8	89	
45	CORK AND ARTICLES OF CORK	1	223	9	0.1			9	
46	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAINTING MATERIALS; BASKETWARE AND WICKERWORK	2	235	13	0.1	3	4	6	
47	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER AND PAPERBOARD	1	481	16	0.2			16	
48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD	4	3508	275	3.2	50	2	223	
49	PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS	2	584	13	0.1			13	
50	SILK	2	246	23	0.3			23	
51	WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC	5	948	88	1.0		25	63	
52	COTTON	6	3856	680	7.8	71		609	
53	OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN	2	713	19	0.2	3		16	
54	MAN-MADE FILAMENTS	6	2311	307	3.5	35	15	257	
55	MAN-MADE STAPLE FIBRES	6	3410	445	5.1	15	21	409	

HS CHAPTER	DESCRIPTION	NUMBER OF MEMBERS	TOTAL NON-AG TARIFF LINES	OF WHICH: NON-AD VALOREM	% OF TOTAL	S	C	M	O
56	WADDING, FELT AND NON WOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF	6	1305	78	0.9	6	30	42	
57	CARPETS AND OTHER TEXTILE FLOOR COVERINGS	7	716	65	0.7	1	5	59	
58	SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY	7	1441	157	1.8		12	140	5
59	IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE	3	963	79	0.9	1	52	26	
60	KNITTED OR CROCHETED FABRICS	3	704	35	0.4			35	
61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	7	3490	332	3.8	109	19	193	11
62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	7	3825	522	6.0	91	47	373	11
63	OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	7	1836	127	1.5	9	7	110	1
64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	5	1231	94	1.1	16	14	64	
65	HEADGEAR AND PARTS THEREOF	4	325	29	0.3		10	19	
66	UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF	2	179	10	0.1			10	
67	PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	1	202	9	0.1			9	
68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS	4	1525	90	1.0	8	1	81	
69	CERAMIC PRODUCTS	4	891	54	0.6	5		49	
70	GLASS AND GLASSWARE	7	2274	155	1.8	29	3	123	
71	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	2	1450	58	0.7	5		53	
72	IRON AND STEEL	5	5691	350	4.0	7	50	293	
73	ARTICLES OF IRON OR STEEL	3	4314	299	3.4	47		252	
74	COPPER AND ARTICLES THEREOF	4	1744	131	1.5	3		128	
75	NICKEL AND ARTICLES THEREOF	2	480	30	0.3	3		27	

HS CHAPTER	DESCRIPTION	NUMBER OF MEMBERS	TOTAL NON-AG TARIFF LINES	OF WHICH: NON-AD VALOREM	% OF TOTAL	S	C	M	O
76	ALUMINIUM AND ARTICLES THEREOF	4	1230	48	0.6	5		43	
78	LEAD AND ARTICLES THEREOF	3	275	19	0.2	2		13	4
79	ZINC AND ARTICLES THEREOF	3	282	17	0.2	6		11	
80	TIN AND ARTICLES THEREOF	1	231	11	0.1			11	
81	OTHER BASE METALS; CERMETS; ARTICLES THEREOF	4	1141	45	0.5	1	3	41	
82	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL	4	2072	148	1.7	16	43	84	5
83	MISCELLANEOUS ARTICLES OF BASE METAL	4	1032	52	0.6	1	1	50	
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	6	18501	753	8.6	7	16	718	12
85	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	9	12068	458	5.3	25	19	407	7
86	RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS	1	647	27	0.3			27	
87	VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF	4	3102	206	2.4	9	55	141	1
88	AIRCRAFT, SPACECRAFT, AND PARTS THEREOF	1	434	15	0.2			15	
89	SHIPS, BOATS AND FLOATING STRUCTURES	1	464	17	0.2			17	
90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF	6	5757	175	2.0		10	148	17
91	CLOCKS AND WATCHES AND PARTS THEREOF	5	1535	212	2.4	17	26	77	92
92	MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES	3	632	27	0.3		2	25	
93	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	4	508	47	0.5		15	25	7

HS CHAPTER	DESCRIPTION	NUMBER OF MEMBERS	TOTAL NON-AG TARIFF LINES	OF WHICH: NON-AD VALOREM	% OF TOTAL	S	C	M	O
94	FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS	4	1442	50	0.6		1	49	
95	TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF	4	1306	47	0.5	1		45	1
96	MISCELLANEOUS MANUFACTURED ARTICLES	9	1501	130	1.5	12	31	86	1
97	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	2	173	3	0.0	1		2	

Annex Table 3 : Cross tabulation of NAV duties by HS chapter and Member

HS chapter	Australia	Bulgaria	Canada	European Communities	FYR of Macedonia	Haiti	Iceland	India	Israel	Japan	Jordan	Korea Republic of	Kyrgyz Republic	Malaysia	Mexico	New Zealand	Norway	Papua New Guinea	Solomon Islands	Sri Lanka	Suriname	Switzerland	Taipei Chinese	Thailand	United States	Zimbabwe	TOTAL
All	5	1	23	40	10	792	1	332	564	212	2	21	36	9	1	237	121	4	51	16	1	5,068	86	692	377	14	8,719
03	5				10	22			49														25	48	1	5	165
15						3				1							5						10			3	22
16			2			3			1								2						18	2	8	1	37
23																	1						1				2
25			2	3		1																	41		3	1	51
26																							2			9	11
27						6				2			36						21		1	26			16		108
28									2					2								140					144
29						10			1					1								226					238
30						16			2																		18
31																						18					18
32									1													44			1		46
33		1	1	2		5	1							1	1			1	3			23		1	2		42
34			1			3								1								25		13			43
35																						9					9
36																		1	8			9					18
37			2						3			20						2	2			34		1			64
38						1			1				4				3					51					60
39									6							4						122		118			250
40																1						75		5			81
41									10													21		16			47
42									3							2	2					25			1		33
43									3													9					12
44						12			7													77			2		98
45																						9					9
46									7													6					13
47																						16					16
48									4								50					112		109			275
49																						10		3			13
50						9																14					23

IHS chapter	Australia	Bulgaria	Canada	European Communities	FYR of Macedonia	Haiti	Iceland	India	Israel	Japan	Jordan	Korea Republic of	Kyrgyz Republic	Malaysia	Mexico	New Zealand	Norway	Papua New Guinea	Solomon Islands	Sri Lanka	Suriname	Switzerland	Taipei Chinese	Thailand	United States	Zimbabwe	TOTAL
51								11	21	9												43			4	88	
52						141		56	71	161												174		77		680	
53						3																16				19	
54						102		48	42													73		34	8	307	
55						111		66	21								15					164		68		445	
56						4			28	1												37		4	4	78	
57				3		3		7	5								1					23		23		65	
58						29		30	12	1												44		36	5	157	
59						2			52													25				79	
60								1														18		16		35	
61								35	4							109	1					126		32	25	332	
62						101		75	12						77							200		23	34	522	
63						3		3	7								9					99		5	1	127	
64										23							16					38		3	14	94	
65						4																12		3	10	29	
66																						7		3		10	
67																						9				9	
68						21																55		13	1	90	
69									2								5					34		13		54	
70				9		29			1								8					78		24	6	155	
71									5													53				58	
72			8			7			50													250	35			350	
73						47			3													249				299	
74						1			2													123		5		131	
75										3												27				30	
76			2														3					38		5		48	
78										4												11			4	19	
79										4												11			2	17	
80																						11				11	
81										1												40	1		3	45	
82						14			10													84			40	148	
83									1													48		2	1	52	
84			1			12			16							12						711			1	753	
85						30			20			1				6			17	9		352		18	5	458	

IHS chapter	Australia	Bulgaria	Canada	European Communities	FYR of Macedonia	Haiti	Iceland	India	Israel	Japan	Jordan	Korea Republic of	Kyrgyz Republic	Malaysia	Mexico	New Zealand	Norway	Papua New Guinea	Solomon Islands	Sri Lanka	Suriname	Switzerland	Taipei Chinese	Thailand	United States	Zimbabwe	TOTAL
86																						27					27
87						12			55							10						129					206
88																						15					15
89																						17					17
90						13			6							6						133		2	15		175
91				23					2							3						59			125		212
92									1													25			1		27
93																4						25			4	14	47
94						9			1											7		33					50
95																1						44		1	1		47
96			4			3			13	2	2					2						78		4	22		130
97									1													2					3