

**Negotiating Group on Market Access**

**INCIDENCE OF NON-AD VALOREM TARIFFS IN  
NON-AGRICULTURAL UNBOUND TARIFF LINES**

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

1. Further to TN/MA/S/10/Rev.1 this note shows the incidence of non-*ad valorem* duties in unbound tariff lines. Only non-*ad valorem* duties in HS 6-digit subheadings which are fully unbound have been taken into account.
2. Table 1 shows the incidence of non-*ad valorem* non-agricultural unbound duties in Members' schedules. It also presents a break-down of these non-*ad valorem* (NAV) duties by type of duty nature i.e.: S (specific); M (mixed); C (compound) and O (other).
3. 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.
4. Table 3 shows a combined list of Members having bound and/or unbound non-*ad valorem* non-agricultural duties in their WTO schedules. The list might not be complete as for some Members either IDB information is missing or the classification of the Members' schedule does not match the IDB classification (see Note of Table 1).

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<sup>1</sup> 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.

**TABLE 1** INCIDENCE OF NON AGRICULTURAL NON-AD VALOREM UNBOUND DUTIES IN WTO SCHEDULES

MEMBER	YEAR OF APPLIED TARIFFS	TOTAL NUMBER OF UNBOUND NON-AD VALOREM DUTIES	DUTY NATURE BY TYPE			
			S	C	M	O
Bangladesh <sup>a,b</sup>	1999	8	3			5
Brunei Darussalam	2001	4	4			
Egypt	2001	12				12
Israel	1999	559	9	373	177	
Japan	2001	2	2			
Malawi <sup>a, b</sup>	2000	1				1
Malaysia	2001	2		2		
Mauritius <sup>b</sup>	2001	2	2			
Myanmar <sup>a, b</sup>	2002	3	3			
Nepal <sup>a</sup>	2002	13	11			2
Pakistan	2001	11	7	3		1
Thailand	1999	165	28		137	
Turkey	2001	54	12		42	
United States	2000	2	2			
Zambia <sup>a, b</sup>	2001	40			40	
Zimbabwe <sup>b</sup>	2001	156	11	145		
<b>TOTAL</b>		<b>1034</b>	<b>94</b>	<b>523</b>	<b>396</b>	<b>21</b>

Source: CTS and IDB

Note: IDB information is missing or nomenclature differs between CTS and IDB data for the following Members: Belize, Benin, Botswana, Central African Republic, Chad, Congo, Ecuador, Fiji, Former Yugoslav Republic of Macedonia, Guinea-Bissau, Mozambique, Namibia, Saint Vincent and the Grenadines, South Africa, Swaziland and Tanzania.

<sup>a</sup> Least Developed Member

<sup>b</sup> Member with a binding coverage of less than 35 per cent

**TABLE 2 AVAILABILITY OF TRADE DATA IN HS 6-DIGIT SUBHEADING WITH NAV UNBOUND DUTIES**

MEMBER	TOTAL NUMBER OF UNBOUND NON-AD VALOREM DUTIES	NUMBER OF NON-AGRICULTURAL TARIFF LINES WITH TRADE DATA					
		1996	1997	1998	1999	2000	2001
Bangladesh <sup>a, b</sup>	8	-	-	-	-	-	-
Brunei Darussalam	4	4	4	4	-	-	-
Egypt	12	-	-	-	-	12	12
Israel	559	-	-	-	<i>543</i>	<i>543</i>	<i>537</i>
Japan	2	2	2	2	2	2	2
Malawi <sup>a, b</sup>	1	-	-	-	<i>1</i>	-	<i>1</i>
Malaysia	2	2	2	-	2	2	2
Mauritius <sup>b</sup>	2	2	2	2	2	2	2
Myanmar <sup>a, b</sup>	3	-	-	-	-	-	-
Nepal <sup>a</sup>	13	-	-	-	<i>12</i>	<i>3</i>	-
Pakistan	11	-	-	-	-	-	-
Thailand	165	154	150	152	161	161	<i>148</i>
Turkey	54	53	54	53	53	54	53
United States	2	2	2	2	2	2	2
Zambia <sup>a, b</sup>	40	-	-	-	<i>39</i>	<i>38</i>	<i>40</i>
Zimbabwe <sup>b</sup>	156	-	136	126	113	124	124

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

<sup>a</sup> Least Developed Member

<sup>b</sup> Member with a binding coverage of less than 35 per cent

**TABLE 3 NON AGRICULTURAL NAV DUTIES IN MEMBERS' TARIFF SCHEDULES FOR BOUND AND UNBOUND TARIFF LINES**

MEMBER	BOUND	UNBOUND
Australia	x	
Bangladesh <sup>a, b</sup>		x
Brunei Darussalam		x
Bulgaria	x	
Canada	x	
Egypt		x
European Communities	x	
Former Yugoslav Republic of Macedonia	x	
Haiti <sup>a</sup>	x	
Iceland	x	
India	x	
Israel	x	x
Japan	x	x
Jordan	x	
Korea, Republic of	x	
Kyrgyz Republic	x	
Malawi <sup>a, b</sup>		x
Malaysia	x	x
Mauritius <sup>b</sup>		x
Mexico	x	
Myanmar <sup>a, b</sup>		x
Nepal <sup>a</sup>		x
New Zealand	x	
Norway	x	
Pakistan		x
Papua New Guinea	x	
Solomon Islands <sup>a</sup>	x	
Sri Lanka <sup>b</sup>	x	
Suriname <sup>b</sup>	x	
Switzerland	x	
Taipei, Chinese	x	
Thailand	x	x
Turkey		x
United States	x	x
Zambia <sup>a, b</sup>		x
Zimbabwe <sup>b</sup>	x	x

<sup>a</sup> Least Developed Member.

<sup>b</sup> Member with a binding coverage of less than 35 per cent.