COMMODITY INFORMATION

Tobacco

(France)

Attached for the information of the Committee is the reply of the Government of France to the questionnaire contained in the annex to document COM.III/1.
<table>
<thead>
<tr>
<th>Description of Product</th>
<th>Customs Duty applied as Common Duty</th>
<th>Turnover Taxes</th>
<th>Uniform Tax on Internal Coffee and Tea</th>
<th>Import Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ch. 24 - Unmanufactured tobacco</td>
<td>Ex</td>
<td>Ex: 6% TVS: 10% TVR: 25% TVO: 33%</td>
<td>TT: 0.70%</td>
<td>G</td>
</tr>
</tbody>
</table>

**Abbreviations and Symbols**

**Turnover Taxes**

- **T.V.S.** Tax on added value at the special rate of 6 per cent (Ordinance No. 58.1374 of 30 December 1958)
- **T.V.R.** Tax on added value at the reduced rate of 10 per cent (CGI. Article 262)
- **T.V.O.** Tax on added value at the regular rate of 20 per cent (CGI. Article 277-18)
- **T.V.M.** Tax on added value increased by 25 per cent (CGI. Article 258)
- **T.T.** Special incentive tax for textile production (CGI. Article 1610.1611)

**Customs Duties**

- **Ex** Free of duty
- **DS** Customs duty suspended

**Import Status**

- **G** Bound
- **L** Liberalized
- **cgt** Quota
- **L tz** Liberalized all areas
- **cgt.g** Global quota
## IMPORTS AND EXPORTS

<table>
<thead>
<tr>
<th></th>
<th>1956</th>
<th>1957</th>
<th>1958</th>
</tr>
</thead>
<tbody>
<tr>
<td>Imports</td>
<td>Exports</td>
<td>Imports</td>
<td>Exports</td>
</tr>
<tr>
<td>Volume</td>
<td>Value</td>
<td>Volume</td>
<td>Value</td>
</tr>
<tr>
<td>(1)</td>
<td>34,691</td>
<td>13,028</td>
<td>768</td>
</tr>
<tr>
<td></td>
<td>31,232</td>
<td>15,083</td>
<td>2,183</td>
</tr>
</tbody>
</table>

Note: The volumes shown are expressed in metric tons. The values shown are expressed in millions of Metropolitan francs.

(1) 24.01 - Tobacco, raw or unmanufactured, tobacco waste