At the end of the ad hoc consultations between Bangladesh and its trading partners it was concluded, *inter alia*, that the Sub-Committee would have an opportunity in the future to revert to the issues raised during the consultations. In accordance with this decision and at the request of Bangladesh, its requests for improvement in tariff and GSP treatment on particular products, for the removal of certain non-tariff measures, and for improvements in rules of origin as they affect its exports are being re-submitted in document COM.TD/LLDC/W/10/Rev.1 which brings together and updates the information contained in documents COM.TD/LLDC/W/10 and COM.TD/LLDC/W/10/Add.1.

### Australia

<table>
<thead>
<tr>
<th>CCCN</th>
<th>Description</th>
<th>MFN</th>
<th>GSP</th>
</tr>
</thead>
<tbody>
<tr>
<td>09.10.100</td>
<td>Dried ginger, unground, other than as prescribed by law</td>
<td>$ 0.60/kg. less 50 per cent (n.a.)</td>
<td>GSP: -</td>
</tr>
<tr>
<td>20.07 ex 910, ex 990</td>
<td>Fruit juices other than passion fruit juice, i.e. concentrated pineapple juice</td>
<td>MFN: 10.0 per cent</td>
<td>GSP: 5.0 per cent</td>
</tr>
<tr>
<td>24.01 .120</td>
<td>Tobacco for manufacture of cigarettes, etc.</td>
<td>MFN: $ 1.42/kg. B (36.4 per cent)</td>
<td>GSP: $ 1.25/kg. (32.0 per cent)</td>
</tr>
<tr>
<td>.210</td>
<td>Tobacco for manufacture of cigarettes that will contain Australian crown tobacco</td>
<td>MFN: $ 0.47/kg. B (10.9 per cent)</td>
<td>GSP: $ 0.38/kg. (8.8 per cent)</td>
</tr>
</tbody>
</table>

1 The *ad valorem* incidence of mixed or specific duties are estimated on 1981 trade.
<table>
<thead>
<tr>
<th>CCCN</th>
<th>Description</th>
<th>MFN</th>
<th>GSP</th>
</tr>
</thead>
<tbody>
<tr>
<td>42.02.400</td>
<td>Card cases, smoking requisites, snuff boxes</td>
<td>25 per cent</td>
<td>15 per cent</td>
</tr>
<tr>
<td>ex 46.03.000</td>
<td>Goods of rattan cane, n.e.s.</td>
<td>2.0 per cent</td>
<td>Free</td>
</tr>
<tr>
<td>49.11.900</td>
<td>Other printed goods, pictures, photographs and the like</td>
<td>25 per cent</td>
<td>-</td>
</tr>
<tr>
<td>57.06.000</td>
<td>Yarn of jute</td>
<td>20 per cent</td>
<td>10 per cent</td>
</tr>
<tr>
<td>59.04.900</td>
<td>Other twine, cordage, ropes and cables</td>
<td>20 per cent</td>
<td>-</td>
</tr>
<tr>
<td>59.06.000</td>
<td>Other articles made from yarn, twine, cordage, rope or cables, excluding textile fabrics and articles</td>
<td>30 per cent</td>
<td>-</td>
</tr>
<tr>
<td>62.02.990</td>
<td>Bed linen, table linen and other furnishing articles</td>
<td>25 per cent</td>
<td>20 per cent</td>
</tr>
<tr>
<td>62.03</td>
<td>Jute bags and sacks</td>
<td></td>
<td></td>
</tr>
<tr>
<td>61.01-61.04</td>
<td>Ready-made garments</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
CCCN ex 64.02  
**Leather footwear over $ 27.5/pair**

**MFN:** 40 per cent and $ 15/pair (n.a.)  
**GSP:** Free or 30 per cent and $ 15/pair (n.a.)

CCCN 71.12.900  
**Articles of jewellery of rolled gold and under 9 carat other than catches, clasps and points for brooches**

**MFN:** 25 per cent (from 20 December 1984)  
**GSP:** 15 per cent

**Other Non-tariff Measures**

1. Centrally co-ordinated procurement wool pack pool operates in close liaison with wool traders. The pool allocates quotas between jute wool pack and synthetic wool packs. The jute share is 15 per cent. Exporters are not receiving remunerative prices for this reason.

2. Specifications and standards for bags prescribed by the wool corporation place jute at a disadvantageous position in comparison with synthetics.

3. Substantial transformation criteria in its rules of origin for the GSP should be relaxed for the least-developed countries.

**AUSTRIA**

CCCN 24.01  
**Unmanufactured tobacco**

**MFN:** S 400/100 kg. B, S 750/100 kg. B (12.9 per cent, 14.8 per cent)  
**GSP:** -

**Non-tariff measure:** State trading

CCCN 57.06 A  
**Yarn of jute**

**MFN:** 10 per cent but not less than S 120/100 kg. B (10 per cent)  
**LDC:** 5 per cent but not less than S 60/100 kg. (5 per cent); (6.1 per cent minimum $ 67.50/100 kg. in 1984)

CCCN 57.10  
**Woven fabrics of jute**

**MFN:** 25 per cent but not less than S 300/100 kg. B (25 per cent)  
**LDC:** 12.5 per cent but not less than S 150/100 kg. (12.5 per cent); (13.0 per cent minimum $ 157.50/100 kg. in 1984)

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1The ad valorem incidence of mixed or specific rates are estimated on 1980 trade.
Other carpets other than of silk and cotton (including of jute)

MFN: 25 per cent B
LDC: 12.5 per cent (13 per cent in 1984)

Nets and netting of yarn, twine, cordage or rope

MFN: 22 per cent B
LDC: 11 per cent (11.5 per cent in 1984)

Other articles made from yarn, twine, etc. (including of jute)

MFN: 22 per cent B
LDC: 11 per cent (11.5 per cent in 1984)

Stockings, under stockings, socks, sockettes and the like, knitted or crocheted, not elastic non-rubberized

<table>
<thead>
<tr>
<th>Material</th>
<th>MFN</th>
<th>LDC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Of cotton</td>
<td>26 %</td>
<td>13 %</td>
</tr>
<tr>
<td>Of wool</td>
<td>29 %</td>
<td>14.5 %</td>
</tr>
<tr>
<td>Of synthetic</td>
<td>29 %</td>
<td>14.5 %</td>
</tr>
<tr>
<td>Fibres</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Undergarments knitted or crocheted not elastic non-rubberized

MFN: 28.0 per cent B
LDC: 14 per cent

Men's and boys' outergarments

D of cotton

MFN: duty rate of the fabrics plus 5 per cent, minimum S 8,400/100 kg. (47.3 per cent)
LDC: 50 per cent of duty rate of the fabrics plus 2.5 per cent, minimum S 4,200/100 kg. (23.7 per cent)

Women's, girls' and infants' outergarments

B of wool

MFN: 28 per cent, minimum S 15,000/100 kg. (35.9 per cent)
LDC: 14 per cent, minimum S 7,500/100 kg. (18.0 per cent)

C2 of continuous regenerated fibre

MFN: duty rate of fabrics plus 5 per cent, minimum S 16,500/100 kg. (38.4 per cent)
LDC: 50 per cent of duty rate of fabrics plus 2.5 per cent, minimum S 8,250/100 kg. (19.2 per cent)
D of cotton

MFN: duty rate of fabrics plus 5 per cent, minimum S 8,400/100 kg.  
(31.3 per cent)

GSP, LDC: -

CCCN 61.03  

Men's and boys' undergarments

B3 of manmade fibres (discontinuous)

MFN: duty of fabrics plus 5 per cent (37.0 per cent)

LDC: 50 per cent of duty of the fabrics plus 2.5 per cent (18.5 per cent)

C of cotton

MFN: duty rate of fabrics plus 5 per cent, minimum S 8,400/100 kg.  
(31.2 per cent)

LDC: -

CCCN 61.04  

Women's, girls' and infants' undergarments

B of cotton

MFN: duty rate of fabrics plus 5 per cent, minimum S 8,400/100 kg.  
(51.2 per cent)

LDC: 50 per cent of duty rate of fabrics plus 2.5 per cent, minimum  
S 4,200/100 kg. (25.6 per cent)

CCCN 61.10  

Gloves, mittens, mitts, stockings, socks and  
sockettes not being knitted or crocheted goods

MFN: 25.0 per cent B

LDC: 12.5 per cent (13.4 per cent in 1984)

CCCN 62.02  

Bed linen, table linen, toilet linen, etc.

MFN: 30 per cent B

LDC: 15 per cent

CCCN 62.03  

Sacks and bags used for packing goods

MFN: 28 per cent B

LDC: 14 per cent (14.7 per cent in 1984)

Non-tariff Measures - general comment

1. Rules of origin for the GSP must be made more flexible and simple.
EUROPEAN COMMUNITIES

CCCN 09.02  
Tea

Non-tariff measure: internal tax on tea in bulk:
- Denmark - 31 per cent
- Germany - 55 per cent

- internal tax on tea in packages:
- Denmark - 14 per cent
- Germany - 32 per cent

CCCN 20.07 Bll
Pineapple juice containing added sugar

a) 4) aa)

MFN: 19 per cent plus 2 per cent ads B
GSP: 17 per cent plus L
LDC: L

CCCN 22.08B
Ethyl alcohol or neutral spirits, undernatured, of alcoholic strength of 80 per cent volume, or higher

MFN: ECU 30 per hl (85.5 per cent)
GSP: -

Non-tariff measure: ST (FRA, DEU), DL (DNK)

CCCN 24.01  
Unmanufactured tobacco

Product description M.f.n. duties

A(1) Virginia type, flue cured (*) 23 per cent with a
A(2) Light air-cured Burley type
   (including Burley hybrids); a minimum of ECU 28 and
   light air-cured Maryland type
   and fired-cured tobacco (*) a maximum of ECU 30
   per 100 kg. (n.a.)

B(1) Virginia type, not flue cured 14 per cent with a
B(2) Other tobacco
   minimum of ECU 28 and
   a maximum of ECU 70 per
   100 kg. (n.a.)

A(1) Virginia type, flue cured, 7 per cent with a minimum
B(1) Virginia type, not flue cured
   of 13 ECU and a maximum
   of 45 ECU per 100 kg.,
   within an annual tariff
   quota of 61,200 tonnes
   (1981-1984) (n.a.)

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1 The ad valorem incidence of specific or mixed duties is estimated on 1982 trade.
A(2) Tobacco other than Virginia type
B(2) 7 per cent with a minimum of 33 ECU and a maximum of 45 ECU per 100 kg., within an annual Community ceiling of 2,550 tonnes (1981-1984) (n.a.)

Non-tariff measure: State trading (France)

(*) Entry under this subheading is subject to conditions to be determined by the competent authorities.

CCCN 41.02 Bovine cattle leather
Non-tariff measure: discretionary licensing (France)

CCCN 41.03 Lamb and sheepskin leather
Non-tariff measure: discretionary licensing (France)

EEC imports from least-developed countries are granted duty-free treatment only so long as the quota or ceiling for imports under the GSP has not been completely used up.

Non-tariff Measures - general comment

(a) Need for more flexible rules of origin especially with regard to the use of imported textile fabrics in the manufacture of garments.

FINLAND

CCCN ex 20.07 C Concentrated pineapple juice
Non-tariff measure: global quota, NTX ex

CCCN 58.02 Jute carpets
MFN: 35 per cent, minimum FIM 2.03/kg. B (35 per cent) GSP: -

CCCN 60.03 Stockings, under stockings, socks, ankle sock and the like, knitted or crocheted not elastic non-rubberized
MFN: 32 per cent, minimum from FIM 5.24/kg. to FIM 19.65/kg. B; 10 per cent GSP: -

1 The ad valorem incidence of the specific or mixed rates are estimated on 1981 trade.
CCCN 60.04  Undergarments, knitted or crocheted, not elastic not-rubberized

MFN: various
GSP: -

CCCN 61.01  Men's and boys' outergarments

MFN: 38 per cent B (35 per cent in 1984)
GSP: -

CCCN 61.02  Women's, girls' and infants' outergarments

MFN: 38 per cent B (35 per cent in 1984)
GSP: -

CCCN 61.03  Men's and boys' outergarments, including collars, shirt fronts and cuffs

MFN: 40 per cent (35 per cent minimum FIM 4.91/kg. in 1984)
GSP: -

CCCN 61.04  Women's, girls' and infants' undergarments

MFN: 40 per cent minimum FIM 13.10/kg. (n.a.); (35 per cent minimum FIM 13.10/kg. in 1984)
GSP: -

CCCN 62.02  Bedlinen, table linen, toilet linen, kitchen linen, curtains and other furnishing articles

MFN: 35 per cent minimum FIM 5.63/kg. B (n.a.)
GSP: -

CCCN 64.02  Footwear with outer soles of leather or composition leather

MFN: various
GSP: -

JAPAN

CCCN ex 03.03  Shrimps, prawns and lobsters, fresh, chilled or frozen

MFN: 3 per cent B
GSP: -

Non-tariff measure: PC ex

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1 The ad valorem incidence of mixed or specific duties is estimated on 1982 trade.
CCCN 15.15.200  Beeswax  
MFN: 15 per cent  
GSP: 7.5 per cent

CCCN 20.07.114  Pineapple juice containing not more than 10 per cent by weight of sucrose, containing added sugar  
MFN: 27.0 per cent B  
GSP: -

Non-tariff measure: DL, PR, NTX ex, PC ex

.124  Pineapple juice containing added sugar, n.e.s.  
MFN: 35 per cent or ¥ 27/kg. WIG (35 per cent)  
GSP: -

Non-tariff measure: DL, PR, NTX ex, PC ex

.136  Pineapple juice containing not over 10 per cent by weight of natural sucrose but not containing added sugar  
MFN: 22.5 per cent B  
GSP: -

Non-tariff measure: PR, NTX ex, PC ex

.144  Pineapple juice not containing added sugar, n.e.s.  
MFN: 30 per cent  
GSP: -

Non-tariff measure: PR, NTX ex, PC ex

CCCN 22.08.100  Ethyl alcohol - undenatured, of strength of 90 degrees or higher  
MFN: 40.0 per cent (temporary rate)  
GSP: -

Non-tariff measure: State trading, NTX ex

CCCN 41.02  Bovine cattle leather  
Non-tariff measure: ex global quota

CCCN 41.03  Lamb and sheepskin leather  
Non-tariff measure: ex global quota
CCCN 41.04  Goat and kidskin leather
Non-tariff measure: ex global quota

CCCN 57.06  Jute yarn
MFN: 10 per cent B (8 per cent temporary rate)
GSP: 4 per cent

CCCN 57.10  Woven fabrics of jute
MFN: 20 per cent B (16 per cent temporary rate)
GSP: 8 per cent (under quantitative ceiling)
LDC: Free (under quantitative ceiling)

Non-tariff Measures – general comment

1. Frequent specification changes and complex administrative procedures in the ordering of jute bags create problems for manufacturers and hamper planning of production. The order for the import of jute is generally made on behalf of the Japan Food Agency through its jute mills, which in turn engage their trading houses. Direct supervision is made at the manufacturing point to avoid health hazards.

NEW ZEALAND

CCCN 03.03.022  Crustaceans and molluscs, raw, fresh, chilled or frozen packed for retail sale
MFN: $ 7.50/kg. (n.a.)
GSP: Free
Non-tariff measure: restriction, SN, LR, MSR, PR

.049  Crustaceans, in shell simply boiled in water
MFN: 25.0 per cent B
GSP: 15 per cent
Non-tariff measure: restriction

CCCN 09.02  Tea in packings of less than 2 kg.
Non-tariff measure: ex global quota, LR, MSR, PR

CCCN 15.11  Glycerine
Non-tariff measure: global quota, automatic licensing

1 The ad valorem incidence of specific or mixed rates are estimated on 1982 trade.
CCCN 15.15  Beeswax  
Non-tariff measure: global quota, SN ex

CCCN 20.07.109  Pineapple juice containing added sugar (in bulk containers)  
MFN: 37.5 per cent B (25 per cent in 1984)  
GSP: 10 per cent  
Non-tariff measure: global quota, automatic licensing  
.145  In other containers than bulk  
MFN: 47.5 per cent B (35 per cent in 1984)  
GSP: 15 per cent  
Non-tariff measure: automatic licensing, LR, MSR, PR  
.121  Pineapple juice not containing added sugar (in bulk)  
MFN: 20 per cent  
GSP: 10 per cent  
Non-tariff measure: global quota, automatic licensing  
.161  In other containers  
MFN: 47.5 per cent B (under by-law), 25 per cent B; (25 per cent in 1984)  
GSP: 15 per cent  
Non-tariff measure: automatic licensing, LR, MSR, PR

CCCN 24.01  Unmanufactured tobacco  
For the manufacture of cigarettes in a licensed manufacturing warehouse;  
MFN: $ 70/100 kg. B ($ 40/kg., 25 per cent in 1984)  
GSP: -  
for other purposes  
MFN: $ 73.48/100 kg. (17.9 per cent average)  
GSP: -  
Non-tariff measure: PSN

CCCN 46.03  Basketwork, wickerwork and other articles of plaiting material  
MFN: 30 per cent (partly bound)  
GSP: 15 per cent  
Non-tariff measure: ex global quota
CCCN 58.01  Knotted carpets, carpetings and rugs

MFN: 45 per cent
GSP: 27.5 or 25 per cent

Non-tariff measure: global quota

CCCN 58.02.018-028 Other carpets, carpeting and rugs than of wool or fine animal hair

MFN: 45.0 per cent
GSP: 27.5 per cent

Non-tariff measure: global quota

CCCN 59.05 ex 007 Net shopping and carrying bags made of twine, cordage or rope

MFN: 20 per cent
GSP: 10 per cent

CCCN ex 59.06 Other articles made from yarn, twine, cordage, rope or cables (excluding textile fabrics

MFN: 35 per cent
GSP: 20 per cent

Non-tariff measure: discretionary licensing

CCCN 62.03 Sacks, bags for packing, of jute and other textile bast fibres (excluding as approved by Minister)

MFN: 15 per cent
GSP: 5 per cent

CCCN 62.04.029 Camping goods other than pneumatic mattresses, pillows and cushions

MFN: 35 per cent
GSP: 20 per cent

Non-tariff measure: global quota

CCCN 64.02 Footwear with uppers of leather

MFN: various
GSP: -

Non-tariff measure: global quota

Non-tariff Measures - general comments

1. The rules of origin should be simplified and made more flexible for the use of least-developed countries.
NORWAY

CCCN 50.05 Rajshahi silk
Non-tariff measure: voluntary export restraint

CCCN 60.05 Outergarments and other articles, knitted or crocheted, not elastic nor rubberized
Non-tariff measure: licensing

CCCN 61.01 Men's and boys' outergarments
Non-tariff measure: licensing

CCCN 61.02 Women's, girls' and infants' outergarments
Non-tariff measure: licensing

CCCN 61.04 Women's, girls' and infants' undergarments other than nightwear
Non-tariff measure: licensing

SWEDEN

CCCN 03.03.301 Shrimps and prawns in shells, boiled, frozen
Non-tariff measure: licensing, SN ex, OFMC ex (minimum SICC)

CCCN 22.08 Ethyl alcohol in denatured form - of a strength of 80 per cent or more
MFN: 6 per cent B
GSP: -
Non-tariff measure: State trading, NTX ex

CCCN 60.03 Stockings, under stockings, socks, ankle socks, sockettes and the like, knitted or crocheted, etc.
MFN: 13-25 per cent (partly bound)
GSP: -

CCCN 60.04 Undergarments, knitted or crocheted not elastic nor rubberized
MFN: 10-17 per cent (partly bound)
GSP: -
CCCN 61.01  
**Men's and boys' outergarments**
MFN: 13-17 per cent B  
GSP: -

CCCN 61.02.505  
**Women's and girls' bluses of cotton, not knitted or crocheted**
MFN: 14 per cent B  
GSP: -

CCCN 61.03.105  
**Men's and boys' shirts of cotton, not knitted or crocheted**
MFN: 15 per cent  
GSP: -

CCCN 61.03  
**Men's and boys' undergarments**
MFN: 13-17 per cent B  
GSP: -

CCCN 61.04  
**Women's, girls' and infants' undergarments**
MFN: 13-17 per cent B  
GSP: -

CCCN 62.02  
**Bed linen of cotton, table linen of other textile materials, n.e.s., curtains and other furnishing articles of other textile materials, n.e.s.**
MFN: 14 per cent  
GSP: -

CCCN 64.02  
**Footwear with outer soles of leather or composition leather**
MFN: 14-20 per cent B (3.5 per cent; 14 per cent in 1984)  
GSP: -

CCCN 62.02  
**Bed linen of cotton, table linen, kitchen linen, etc.**
MFN: 12-20 per cent  
GSP: -
| TSUS 12163 | Leather n.e.s., not fancy |
| MFN: 5 per cent B | |
| GSP: - | |

| TSUS 16546 | Concentrated pineapple juice |
| MFN: 5c/gallon B | |
| GSP: - | |

| TSUS 30530 | Yarns and roving of plied jute measuring 720 yards or over |
| MFN: 5 per cent B | |
| GSP: Free except for Bangladesh | |

| TSUS 32000 | Woven cotton fabrics, not fancy, figured, bleached or coloured, of numbers 01-09 |
| MFN: 5.1-6.1 per cent | |
| GSP: - | |

| TSUS 32200 | Woven cotton fabrics, coloured, not fancy or figured of number 01-09 |
| MFN: 7.5-8.5 per cent B | |
| GSP: - | |

| TSUS 33595 | Other fabrics, n.e.s. woven, weighing over 4 ozs. per square yard |
| MFN: 3 per cent B | |
| GSP: - | |

| TSUS 36015 | Floor coverings, pile hand inserted, over 66 2/3 cents per square foot |
| MFN: 5.1 per cent B | |
| GSP: - | |

| TSUS 36618 | Towels of cotton, pile or tufted construction, not over 45 cents each, not ornamented |
| MFN: 10.5 per cent B | |
| GSP: - | |

1The ad valorem incidence of mixed or specific rates is estimated on 1981 trade.
TSUS 36624

Towels of cotton, pile or tufted construction over 45 cents each valued over $1.45 per lb., not ornamented

MFN: 10.5 per cent B
GSP: -

TSUS 38027

Men's and boys' shirts of cotton, not knitted

(37954, 37955)

MFN: 8.4-21 per cent B
GSP: -

TSUS 38233

Women's, girls', etc. wearing apparel of cotton

(38345-38350)

not knitted or ornamented

MFN: 6.5-16.5 per cent B
GSP: -

TSUS 38278

Women's, girls', etc. wearing apparel of manmade fibres, knitted, not ornamented

(38380-38386)

MFN: 17 per cent - 13c per lb. plus 32.5 per cent B (25.7 per cent, average)

TSUS 38550

Bags, sacks, etc. of vegetable fibres, except cotton, bleached, coloured, non-inflammable

MFN: 0.1c per lb. plus 2.5 per cent B (n.a.)
GSP: -

TSUS 38604

Cotton lace or net articles and other cotton articles, ornamented, n.s.p.f.

MFN: 16 per cent B
GSP: -

TSUS 53329-53379

Ceramics of earthenware or fine bone china for household use

MFN: 4.5 per cent B
GSP: -

TSUS 65038-65055

Stainless steel cutlery

MFN: various mixed rates (n.a.)
GSP: -
TSUS 70005-700045  Footwear with uppers of leather
MFN: Free-20 per cent (partly bound)
GSP: -

TSUS 70618  Luggage, handbags and flat goods of unspun fibrous vegetable materials, n.e.s.
MFN: 5.3 per cent B
GSP: -

Non-Tariff Measures - general comments on GSP rules of origin

1. The minimum percentage of value added has been increased unilaterally from 35 per cent to 50 per cent.

2. Competitive need criteria should be dispensed with in the case of exports of least-developed countries.

Symbols used for non-tariff measures

NTX  Internal taxes
PC  Production control
PSN  Phytosanitary regulation
SN  Sanitary regulation
LR  Labelling regulation
PR  Packaging regulation
MSR  Marketing standard or regulation
OFMC  Other forms of import controls and regulations
DL  Discretionary licensing
ex  part of item