In paragraph II-7 of document Spec(61)340, participating countries were invited to transmit to the secretariat information on the level of customs duties and quotas applied to cotton textile articles. In response to this invitation, the following participating countries have supplied to the secretariat information on import quotas and customs duties, etc.:

- Austria
- Canada
- India
- Norway
- Sweden
- United Kingdom
## Level of Customs Duties for Cotton Textiles

<table>
<thead>
<tr>
<th>Tariff No.</th>
<th>Article</th>
<th>Tariff</th>
<th>Special rate*</th>
</tr>
</thead>
<tbody>
<tr>
<td>55.05</td>
<td>Cotton yarns, not put up for retail sale</td>
<td>0 - 17%</td>
<td>-</td>
</tr>
<tr>
<td>55.06</td>
<td>Cotton yarns, put up for retail sale</td>
<td>20% or AS 1,610/100 kg.</td>
<td>-</td>
</tr>
<tr>
<td>55.07</td>
<td>Cotton gauze</td>
<td>26%</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Gauze, wholly of cotton, with a weight of 90 grammes or less per m², and in warp and weft together 20 threads or more per 5mm²</td>
<td>18%</td>
<td>-</td>
</tr>
<tr>
<td>55.08</td>
<td>Terry towelling of cotton</td>
<td>26%</td>
<td>-</td>
</tr>
<tr>
<td>55.09</td>
<td>Other woven fabrics of cotton: A - Furniture fabrics of cotton (not pile fabrics)</td>
<td>28%</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>B - Others: 1 - of yarn NE 50 and less</td>
<td>26%</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>2 - of yarn NE 50 to NE 100</td>
<td>26%</td>
<td>25%</td>
</tr>
<tr>
<td></td>
<td>3 - of yarn more than NE 100</td>
<td>26%</td>
<td>24%</td>
</tr>
<tr>
<td>58.04</td>
<td>Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05) A - of cotton: 1 - furniture fabrics (pile fabrics)</td>
<td>30%</td>
<td>-</td>
</tr>
</tbody>
</table>

*Possible upon individual application, valid until 31 December 1961.
<table>
<thead>
<tr>
<th>Tariff No.</th>
<th>Article</th>
<th>Tariff</th>
<th>Special rate*</th>
</tr>
</thead>
<tbody>
<tr>
<td>61.02 D</td>
<td>Women's, girls' and infants' outer-garments, of cotton</td>
<td>Duty as for fabrics + 5%, at least AS 8,400/100 kg</td>
<td>30%/35% (velvet)</td>
</tr>
<tr>
<td>61.03 C</td>
<td>Men's and boys' under-garments, including collars, shirt fronts and cuffs, of cotton</td>
<td>&quot;</td>
<td>30%, at least AS 7,800/100 kg</td>
</tr>
<tr>
<td>61.04 B</td>
<td>Women's, girls' and infants' under-garments, of cotton</td>
<td>&quot;</td>
<td>31%, at least AS 8,400/100 kg</td>
</tr>
<tr>
<td>61.05</td>
<td>Handkerchiefs and fancy handkerchiefs</td>
<td>30%</td>
<td>-</td>
</tr>
<tr>
<td>61.06 ex B</td>
<td>Shawls and scarves of other fibres than wool</td>
<td>Duty as for fabrics + 5%</td>
<td>-</td>
</tr>
<tr>
<td>61.07 ex B</td>
<td>Ties of other fibres than silk or man-made fibres</td>
<td>30%</td>
<td>-</td>
</tr>
<tr>
<td>61.08 ex 61.08</td>
<td>Collars, tuckers etc.</td>
<td>Duty as for fabrics + 5%</td>
<td>-</td>
</tr>
<tr>
<td>61.09 ex 61.09</td>
<td>Corsets, corset-belts, brassieres, etc.</td>
<td>30%, resp. duty as for fabrics + 5%</td>
<td>30%</td>
</tr>
<tr>
<td>61.10 ex 61.10</td>
<td>Gloves, stockings and socks, not knitted or crocheted</td>
<td>30%</td>
<td>-</td>
</tr>
<tr>
<td>61.11 ex 61.11</td>
<td>Other made-up accessories for articles of apparel</td>
<td>30%, resp. duty for fabrics + 5%</td>
<td>-</td>
</tr>
<tr>
<td>62.02 ex 62.02</td>
<td>Bed linen, table linen, toilet linen and kitchen linen of cotton</td>
<td>32%</td>
<td>30%</td>
</tr>
</tbody>
</table>

*Possible upon individual application, valid until 31 December 1961.
## CANADA

<table>
<thead>
<tr>
<th>Tariffs</th>
<th>B.P.</th>
<th>M.F.N.</th>
<th>Gen.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yarns and rovings, singles</td>
<td>12½%</td>
<td>17½%</td>
<td>22½%</td>
</tr>
<tr>
<td>Woven fabrics, wholly of cotton grey</td>
<td>15%</td>
<td>20%</td>
<td>30%</td>
</tr>
<tr>
<td>Bleached or mercerized</td>
<td>17½%</td>
<td>22½%</td>
<td>30%</td>
</tr>
<tr>
<td>Coloured</td>
<td>17½%</td>
<td>22½%</td>
<td>35%</td>
</tr>
<tr>
<td>Cut pile</td>
<td>10%</td>
<td>25%</td>
<td>35%</td>
</tr>
<tr>
<td>Clothing and made-up goods, wholly of cotton</td>
<td>25%</td>
<td>25%</td>
<td>35%</td>
</tr>
</tbody>
</table>

### Quantitative restrictions

None

### Revenue and internal fiscal charges

#### Consumption or sales tax of 11½%

- Yarn and thread, grey, not mercerized
- Yarn and thread, bleached, dyed or mercerized
- Fabrics of standard type (grey, white, bleached, printed, dyed in the piece, wholly or in part of dyed yarn)
- Tulle, lace embroidery, ribbons, etc.
- Made-up articles
- Under-garments
- Outer-garments

### State trading and monopolies

None

### Others

None
# INDIA

1. **Import Tariffs on Cotton Yarn as in operation on 31 December 1960**

<table>
<thead>
<tr>
<th>Item</th>
<th>Article</th>
<th>Standard rate of duty</th>
<th>Preferential rate of duty for UK</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
<tr>
<td>47(5)</td>
<td>Cotton thread other than sewing or darning thread</td>
<td>35% ad valorem</td>
<td></td>
<td></td>
</tr>
<tr>
<td>47(6)</td>
<td>Cotton twist and yarn and cotton sewing or darning thread -</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) of counts above 50s</td>
<td></td>
<td>7 1/2% ad valorem</td>
<td>6 1/4% ad valorem</td>
<td>Under the Government of India's Notification No. 45-Customs dated 23 October 1948, cotton yarn is exempt from the payment of customs duty leviable thereon.</td>
</tr>
<tr>
<td>(b) of counts 50s and below</td>
<td></td>
<td>7 1/2% ad valorem or 33 nP. per kg. whichever is higher</td>
<td>6 1/4% ad valorem or 22 nP. per kg. whichever is higher</td>
<td></td>
</tr>
</tbody>
</table>
2. Import Tariffs on Cotton Fabrics as in Operation on 31 December 1960

<table>
<thead>
<tr>
<th>Item</th>
<th>Article</th>
<th>Standard rate</th>
<th>Preferential rate for UK</th>
<th>Actual duty levied at present</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
</tbody>
</table>
| 48(3) | (a) Grey piece-goods  
(excluding bordered grey chadar, dhoties, saris and scarves) | 100% ad valorem | 65% ad valorem | British manufacture - (for grey, non-grey and not otherwise specified) - highest excise duty plus 25%, ad valorem. |
|       | (b) Printed piece-goods and printed fabrics | 100% ad valorem | 60% ad valorem | Other than British manufacture - for grey, highest excise duty plus 60% ad valorem. For non-grey and not otherwise specified, highest excise duty plus 65% ad valorem. |
|       | (c) Cotton piece-goods and fabrics not otherwise specified | 100% ad valorem | 60% ad valorem | British manufacture - for printed and other fabrics, highest excise duty plus 25% ad valorem. |
| 48(9) | Satins including Italians of satin weave, velvet and velveteens and embroidered allovers | 100% ad valorem | 80% ad valorem | Other than British manufacture - for printed fabrics, highest excise duty plus 45% ad valorem. For other fabrics, highest excise duty plus 50% ad valorem. |
|       | (a) Printed fabrics | 100% ad valorem | 75% ad valorem | - |
|       | (b) Other fabrics | 50% ad valorem | - | - |
| 49    | Made-up goods such as  
bed sheets, bed spreads, shawls, counterpanes etc. | 75% ad valorem | 65% ad valorem | - |
<p>| 49(1) | Fents of cotton fabrics containing more than 90% cotton and not exceeding 3.66 metres in length | 75% ad valorem | 65% ad valorem | - |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Contd. (1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
<tr>
<td>51(2)</td>
<td>Cotton knitted apparel</td>
<td>100%</td>
<td>ad valorem</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>(a) of weight not exceeding 1.815 kg. per dozen</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ad valorem</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rs. 11 per kg. whichever is higher</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>(b) of weight exceeding 1.815 kg. per dozen</td>
<td>100%</td>
<td>ad valorem</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>or</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rs. 8.80 per kg. whichever is higher</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>51(3)</td>
<td>Cotton knitted fabrics</td>
<td>100%</td>
<td>ad valorem</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>or</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rs. 11 per kg. whichever is higher</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>53</td>
<td>Textile manufactures not otherwise specified</td>
<td>50%</td>
<td>ad valorem</td>
<td>-</td>
</tr>
</tbody>
</table>
3. Quotas Applied to Cotton Textile Articles

The imports of cotton fabrics are regulated on a licence basis and the quantum of import is fixed at a proportion of the imports effected in a basic period. Licences for imports are issued only to established importers. There is not system either of global or individual quotas. Within the ceilings allowed, the importers are free to import from any source. The overall import policy is framed in the context of the vital need for the conservation of the limited foreign exchange resources. Under this policy imports of even essential commodities bear regulation and severe restrictions.

As regards yarn, only special types of yarn of counts over 80s. are allowed to be imported mainly for the use of the handloom industry.
Imports of cotton textiles from India, Hong Kong, Pakistan, Portugal and Spain are free-listed. Imports from Japan are regulated and the following quotas have been established:

- Cotton yarn: Kr. 0.5 million
- Fabrics, etc., made from cotton: Kr. 12 million
An understanding has been reached between Sweden and Japan with respect to certain cuts in Japan's exports of ready-made textile goods, excluding unprocessed fabrics. An agreement relating to the period 1 April 1960 - 31 March 1961 had comprised Japanese exports of almost Kr.13.5 million, in principle to be distributed among various commodity categories according to the traditional pattern of imports. As these categories refer to textiles made from various fibres it is not possible to distinguish separately the share of cotton textiles in the total amount. Further, it is not possible to supply data on quantities since only values are mentioned in the agreement.
UNITED KINGDOM

1. **Import duties for cotton textiles**

<table>
<thead>
<tr>
<th>Description</th>
<th>Full Rate</th>
<th>Commonwealth Preference Rate</th>
<th>EFTA Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cotton yarns</td>
<td>7(\frac{1}{2})% Free</td>
<td>5(\frac{1}{2})%</td>
<td></td>
</tr>
<tr>
<td>Cotton gauze</td>
<td>25%</td>
<td>Free</td>
<td>17(\frac{1}{2})%</td>
</tr>
<tr>
<td>Cotton fabrics (excluding gauze)</td>
<td>17(\frac{1}{2})% Free</td>
<td>12(\frac{3}{4})%</td>
<td></td>
</tr>
<tr>
<td>Cotton clothing</td>
<td>30% - 20% Free</td>
<td>21(\frac{1}{2})% - 10(\frac{1}{2})%</td>
<td></td>
</tr>
<tr>
<td>Made-up goods of cotton (excluding clothing)</td>
<td>17(\frac{1}{2})% - 25% Free</td>
<td>12(\frac{3}{4})% - 17(\frac{1}{2})%</td>
<td></td>
</tr>
</tbody>
</table>

**Note:** There are additional rates of duty for goods containing silk or man-made fibres, which vary according to the silk or man-made fibre content.

2. **Import quotas 1960**

- **Soviet Union (1 July 1960 - 30 June 1961)**
  - 17. Cotton fabrics £55,000
  - 18. Cotton grey cloth for processing and re-export £110,000

- **Bulgaria (1 April 1960 - 31 March 1961)**
  - 29. Cotton fabrics and made-up goods £20,000

- **China (1960)**
  - Cotton and rayon yarns and piece-goods for retention £150,000
  - Cotton and rayon yarns and piece-goods for process and re-export £1,500,000
  - Manufactures of cotton, linen, man-made fibres or mixtures thereof excluding: yarns, threads, piece-goods, stockings, socks, footwear, carpets, rugs, mats, and other floor coverings, lace and lace net and any articles containing lace or lace net £220,000
  - Cotton bath-mats £25,000

- **Czechoslovakia (1960)**
  - 82(a) Greycloth of cotton, man-made fibres and mixtures £60,000
  - (b) Other piece-goods of cotton, man-made fibres and mixtures £210,000
  - (d) Furnishing fabrics £30,000
  - (e) Furnishing tapestries £30,000
  - (f) Book-binding cloth £1,000
Czechoslovakia (contd.)

83 Household goods, blankets (not more than £10,000 cotton) tablecloths, sheets, towels, handkerchiefs, etc.  £110,000
85 Flax and cotton canvas, ready-made tarpaulins  £5,000
88 Outerwear and underwear  £160,000

Hungary (27 January 1960 - 26 January 1961)

1 Cotton piece-goods  £250,000
8 Miscellaneous textile manufactures (the greater part of this quota was used in cotton made-up goods)  £75,000
6 Men's, women's and children's garments  £300,000

Poland (1 July 1960 - 30 June 1961)

43 Cotton fabrics and made-up goods (excluding clothing, lace or net)  £120,000
46 Plush fabrics  £50,000
49 Ready-made clothes  £40,000

Roumania (10 November 1960 - 30 September 1961)

70 Apparel excluding stockings and gloves  £40,000
69 Cotton and man-made fibre fabrics  £30,000

Japan (1 April 1960 - 31 March 1961)

3 Cotton and rayon piece-goods, other lace or lace net  £300,000
5 Cotton and rayon greycloth for process and re-export  £3,000,000
7 Tablecloths, curtains, sheets and similar goods  £50,000
9 Woven cotton apparel  £100,000
10 Apparel knitted, netted or crocheted  £350,000

2. Voluntary restrictions

The following countries observed voluntary restrictions on their exports to the United Kingdom at the given levels.

India (1960)

175 million sq. yds. (including made-up goods)

Pakistan (1960)

38 million sq. yds. (including made-up goods)

Hong Kong (1 February 1960 - 31 January 1961)

164 million sq. yds. (including made-up goods)