GENERAL AGREEMENT ON
TARIFFS AND TRADE

Working Party on the Tariff Study

ANALYSIS OF TARIFF SITUATION

Rubber

1. Rubber (Category 02 - BTN headings A001-16; SITC 231, 621, 629, 841, 6)

(a) Description of contents

Natural and synthetic rubber, rubber substitutes and natural gums are classified in this category, sub-divided into three stages of processing: raw, semi-manufactured products and manufactured articles. Rubber manufactures as defined here include tyres and inner tubes, clothing, transmission belts and various other articles, but exclude rubber footwear, and certain textile and rubber goods, such as elastic or bonded fibre fabrics. Chemical derivatives of natural rubber, such as chlorinated rubber, etc. used in the preparation of paints or varnishes, do not fall within this category.

(b) Importance of the category

World imports are estimated at $2,700 million; imports by the sixteen countries studied amounted to $1,700 million, or 63 per cent of world total. Of these imports, $400 million or 23 per cent was intra-area trade ($300 million intra-EEC and $100 million intra-EFTA), $130 million or 7 per cent originated in preferential sources and $1,200 million or 70 per cent in most-favoured-nation countries.

Rubber and rubber products represented 1.5 per cent of aggregate imports of industrial products (BTN chapters 25-99) into the sixteen countries combined, and around 1.5 per cent of aggregate imports of industrial products for most of the countries taken individually.

(c) Trade network

The main importers are the EEC, purchasing $360 million worth of rubber products from most-favoured-nation countries, and the United States, with most-favoured-nation imports of $310 million. Canada, the United Kingdom and Japan each took between $150 and $70 million, while the other countries imported less: Sweden and Switzerland around $50 million, Denmark and Austria $30 million, Norway and Finland less than $20 million (most-favoured-nation imports in each case).

11967, 1968 or 1969; imports are valued c.i.f., except for the United States and Canadian imports which are f.o.b.
Of total most-favoured-nation imports into the countries studied, $500 million or 42 per cent originated in developing countries and $700 million or 58 per cent in the sixteen countries. These imports account for about 60 per cent of total exports of developing countries, virtually all raw natural rubber, and one half of the sixteen countries' exports (excluding intra-EEC exchanges). The main exporters among developing countries are Malaysia and Indonesia, and among developed countries the EEC, the United States, the United Kingdom and Japan.

(d) Structure of tariffs

(i) Number of lines and standard deviation

The total number of tariff lines in this sector for the eleven tariffs combined is 594. The least detailed tariffs are those of the United Kingdom (twenty-six lines), Denmark (twenty-seven lines), and Switzerland (thirty-one lines). The most detailed tariffs are those of Canada (seventy-nine lines), Norway (eighty-eight lines) and the United States (101 lines).

(ii) Nature of tariffs

All Japanese imports are subject to most-favoured-nation duties, most United States imports and nearly all EEC imports from third countries; in the case of Canada, Switzerland and Austria most-favoured-nation imports are over 80 per cent of total imports; Denmark, Sweden and Finland over 50 per cent; United Kingdom and Norway over 40 per cent. Eighty per cent of all positive most-favoured-nation duties are ad valorem (all duties in the EEC, Japanese, Danish and Finnish tariffs); 12 per cent are specific (all duties in the Swiss tariff, and one third in the Norwegian tariff, applying to most types of rubber tyres and tubes); 7 per cent are mixed (nearly one half of duties in the Swedish tariff, covering nearly all rubber tyres and tubes).

Preferential imports are important only for the United Kingdom and Canada, and amount to over one half and one sixth of total imports, respectively. Preferential duties are generally zero in the United Kingdom tariff (the main exception being motor vehicle tyres), and lower than most-favoured-nation duties but normally positive in the Canadian tariff. The greater part of preferential imports is crude rubber.

Imports subject to general tariff rates are negligible in this sector.

(iii) Status of bindings

The bulk of all tariff lines are fully bound (90 per cent of the eleven tariffs combined, covering 98 per cent most-favoured-nation imports); only Canada, Norway and Finland have a significantly lower proportion of bound items (66-76 per cent tariff lines; 82-98 per cent imports).
(iv) **Averages for all items**

Average most-favoured-nation duties\(^1\) for all items for the eleven tariffs combined range from 3.5 per cent (average No. 3 which is the lowest) to 7.0 per cent (average No. 1 which is the highest); the standard deviation of all rates is 11.2. The tariff averages for Finland (lowest 7.2 per cent, No. 2; highest 12.8 per cent, No. 1; standard deviation 8.7), Austria (lowest 8.5 per cent, No. 2; highest 11.7 per cent, No. 1; standard deviation 8.4), and Norway (lowest 5.6 per cent, No. 4; highest 10.3 per cent, No. 1; standard deviation 10.4) are generally above those of the other countries, while at the other extreme there is Switzerland (lowest 1.3 per cent, No. 2; highest 2.5 per cent, Nos. 1 and 3; standard deviation 1.9), Denmark (lowest 1.7 per cent, No. 4; highest 4.8 per cent, No. 1; standard deviation 4.8) and the EEC (lowest 2.2 per cent, No. 3; highest 5.4 per cent, No. 1; standard deviation 3.5).

(v) **Duty-free items**

The proportion of duty-free items is on average one quarter of all tariff lines (59 per cent of combined most-favoured-nation imports). The Canadian tariff has the highest proportion, over one half (although covering only 29 per cent of imports), followed by Denmark, with two fifths (78 per cent of imports). At the other extreme, the United Kingdom and the United States tariffs contain only about 10 per cent duty-free items (31 and 59 per cent of imports, respectively), and the Swiss tariff none at all. The highest proportion of most-favoured-nation imports entering duty free is 96 per cent (Japan), followed by 78 per cent (Denmark), 72 per cent (the EEC) and 59 per cent (the United States), while the lowest is 29 per cent (Canada) and 31 per cent (the United Kingdom and Norway). The bulk of duty-free items is crude rubber; among the main exceptions are certain manufactured goods for specific end-uses in the Canadian tariff, some manufactured goods of natural rubber in the Norwegian tariff, and motor vehicle tyres in the Danish tariff.

(vi) **Averages for dutiable items**

Average most-favoured-nation duties for dutiable items only are considerably higher than those for all items, ranging from 8.3 per cent (No. 3, the lowest) to 9.2 per cent (No. 1, the highest) for the eleven tariffs combined; the standard deviation of all positive rates is 12.8. At one extreme, the averages for Austria (lowest 14.3 per cent, No. 1; highest 19.3 per cent, No. 4; standard deviation 7.0), Finland (14.6 per cent, No. 2; 18.6 per cent, No. 3; standard deviation 7.4) and Canada (14.4 per cent, No. 3; 16.3 per cent, No. 4; standard deviation 5.6) are above most of the others, and, at the other extreme are those of Switzerland (2.5 per cent, Nos. 1 and 3; 2.8 per cent, No. 4; standard deviation 1.9), the EEC (6.8 per cent, No. 1; 7.9 per cent, No. 3; standard deviation 2.3) and the United States (4.6 per cent, No. 3; 9.5 per cent, No. 1; standard deviation 6.3).

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\(^1\)Post-Kennedy duties; it should be borne in mind that the United States and Canadian tariff duties are not applied on a c.i.f. basis, and are therefore not strictly comparable with those of the other countries.
(vii) Frequency distribution, simple

Considering the eleven tariffs combined, 16 per cent of all tariff lines are dutiable at rates between 0.1 and 5 per cent (18 per cent most-favoured-nation imports), 31 per cent between 5.1 and 10 per cent (12 per cent imports), 16 per cent between 10.1 and 15 per cent (3 per cent imports), while 13 per cent carry duties of over 15 per cent (8 per cent imports). The Swiss tariff is characterized by low duties, and little dispersion, the bulk of tariff lines - 90 per cent - falling in the interval 0.1-5 per cent (all imports), and no duties being higher than 7 per cent.

For the majority of the tariffs studied, the highest proportion of positive duties in any of the class intervals listed in the previous paragraph are found in the interval 5.1-10 per cent, i.e. EEC with 61 per cent tariff lines (27 per cent imports) in this interval, and no rates above 10 per cent; Japan 54 per cent tariff lines (3 per cent imports), no rates above 15 per cent; United States 49 per cent tariff lines (4 per cent imports), no rates above 40 per cent; United Kingdom 35 per cent tariff lines (15 per cent imports), no rates above 20 per cent; Denmark 33 per cent tariff lines (15 per cent imports), no rates above 14 per cent; Austria 30 per cent tariff lines (7 per cent imports), no rates above 30 per cent; Norway 28 per cent tariff lines (23 per cent imports), no rates above 60 per cent; and Sweden 27 per cent tariff lines (15 per cent imports), no rates above 40 per cent.

In the Finnish tariff, the highest proportion of rates falls in the interval 10.1-15 per cent - 40 per cent tariff lines (14 per cent imports), no rates above 30 per cent, while the highest percentage of positive duties in the Canadian tariff have rates above 15 per cent - 23 per cent tariff lines between 17.1-20 per cent (53 per cent imports), no rates above 25 per cent.

(viii) Frequency distributions, cumulative

Taking the sixteen countries as a group, over one half of all tariff lines are subject to duties of 8 per cent or less (82 per cent most-favoured-nation imports), nearly three quarters to duties of 12 per cent or less (90 per cent most-favoured-nation imports) and nine tenths to duties of 17 per cent or less (92 per cent most-favoured-nation imports). Only Finland and Austria have more than half the tariff duties above 8 per cent (about 65 per cent tariff lines; 45 per cent most-favoured-nation imports). Canada, Norway, Finland and Austria are the only countries which have more than one tenth of tariff duties above 17 per cent (15-27 per cent tariff lines; 26-32 per cent most-favoured-nation imports, 54 per cent in the case of Canada), mainly applying to rubber tyres and tubes and, in the Canadian tariff, also on other rubber manufactures and semi-manufactures.

2.1 Raw rubber (sub-category 0201: BTN headings 4001-04; SITC 231)

(a) Products covered

Natural and synthetic crude rubber, including latex, reclaimed rubber, and waste and scrap are classified here. Carbon-black or silica master batches are excluded, however, and fall within semi-manufactures.
(b) **Importance of sub-category**

World imports are estimated at $1,400 million; imports by the sixteen countries studied amounted to $900 million, or 64 per cent of the world total. Of these imports, $84 million or 9 per cent was intra-area trade ($76 million intra-EEC and $7 million intra-EFTA), $110 million or 12 per cent originated in preferential sources and $736 million or 80 per cent in most-favoured-nation countries. Crude rubber represents 60 per cent of all rubber imports into the sixteen countries.

(c) **Trade network**

The main importers are the EEC, with most-favoured-nation imports of $260 million, United States $200 million, Japan $130 million and United Kingdom $46 million. Crude rubber accounted for an above-average share of imports of the category in the case of Japan (96 per cent), EEC (73 per cent), the United Kingdom and the United States (both 65 per cent), while it was relatively low for Denmark (18 per cent), Switzerland (19 per cent) and Canada (25 per cent).

Of total most-favoured-nation imports into the countries studied, $490 million or 67 per cent originated in developing countries, and $240 million or 33 per cent in the sixteen countries. These imports accounted for about 60 per cent of developing countries' exports and one-half of the sixteen countries' exports (excluding intra-EEC exchanges). The main exporters among developing countries are Malaysia, Indonesia and Thailand, and among developed countries the United States, EEC and Canada. Exports from developing countries were almost entirely natural rubber, and from developed countries synthetic rubber.

(d) **Structure of tariffs**

(i) **Number of lines and standard deviation**

The total number of tariff lines in the eleven tariffs combined is 110. The least detailed tariffs are those of Denmark (four lines), Switzerland (four lines) and Austria (four lines). The most detailed tariffs are those of Japan (seventeen lines), Sweden (nineteen lines) and Canada (twenty lines).

(ii) **Nature of tariffs**

All United States, Japanese, Swiss and Austrian imports are subject to most-favoured-nation duties and nearly all EEC imports from third countries; in the case of Denmark and Finland most-favoured-nation imports are over 80 per cent of total imports; Norway 75 per cent, Canada and Sweden 60 per cent; the United Kingdom 40 per cent. Practically all positive most-favoured-nation duties are ad valorem, with the exception of all Swiss duties which are specific.

Preferential imports account for three fifths and two fifths of United Kingdom and Canadian imports from all sources. Preferential duties are zero in the United Kingdom tariff, and lower than most-favoured-nation duties in the Canadian tariff - zero for crude natural rubber and gums. The bulk of preferential supplies are crude natural rubber from developing countries, although the United Kingdom imported $12 million worth of synthetic rubber from developed preferential suppliers.
Imports subject to general tariff rates are negligible.

(iii) Status of bindings

With few exceptions, all tariff lines are bound, except for the Canadian and United Kingdom tariffs in which 80-86 per cent of tariff lines are bound (over 95 per cent most-favoured-nation imports).

(iv) Averages for all items

Average most-favoured-nation duties for all items for the eleven tariffs combined range from 0.3 per cent (average No. 3, the lowest) to 2.3 per cent (average No. 2, the highest); standard deviation of all rates is 4.5. Tariff averages for Norway (lowest 0.8 per cent, No. 4; highest 5.5 per cent, No. 1; standard deviation 7.2), Japan (lowest zero, Nos. 3 and 4; highest 3.6 per cent, No. 2; standard deviation 3.6) and the United States (lowest 0.3, No. 3; highest 4.0 per cent, No. 2; standard deviation 5.2) are at one end of the scale, while tariff averages for Sweden, Denmark and Finland are all zero and those for Switzerland are negligible. In most instances, except the United Kingdom and Canada, the trade-weighted average No. 3 is very low, and the simple arithmetic average somewhat higher.

(v) Duty-free items

The proportion of duty-free items is on average 70 per cent of all tariff lines (89 per cent of combined most-favoured-nation imports). Apart from Sweden, Denmark and Finland where all rates are zero, the Austrian tariff has the highest proportion, three quarters (99 per cent imports), followed by Canada 70 per cent (34 per cent imports). At the other extreme, the Swiss tariff contains no duty-free items, the United Kingdom tariff 43 per cent (47 per cent imports) and the Japanese tariff 53 per cent (100 per cent imports). The EEC (99.6 per cent), Austria (99 per cent) and the United States (90 per cent) also have a high proportion of most-favoured-nation imports entering duty free. In general duty-free items are crude natural rubber, reclaimed rubber, and waste and scrap.

(vi) Averages for dutiable items

Average most-favoured-nation duties for dutiable items only for the eleven tariffs combined range from 3.6 per cent (No. 3, the lowest) to 6.1 per cent (No. 2, the highest); standard deviation of all positive rates is 8.2 per cent. At one extreme are the averages for Norway (lowest 13.4 per cent, Nos. 2 and 4; highest 15.0 per cent, Nos. 1 and 3; standard deviation 0.0), and Canada (lowest 2.9 per cent, No. 4; highest 10.6 per cent, No. 2; standard deviation 6.5), and at the other extreme, the averages for Sweden, Denmark and Finland are zero.

(vii) Frequency distributions, simple

Considering the eleven tariffs combined, 14 per cent of all tariff lines are dutiable at rates between 0.1 and 5 per cent (11 per cent most-favoured-nation imports), 9 per cent between 5.1 and 10 per cent (no imports), 5 per cent between 10.1 and 15 per cent (no imports) and 2 per cent above 15 per cent (0.1 per cent imports). Most tariffs are low, and the majority contains no rates above 8 per cent. All Swiss tariff rates are between 0.1-1 per cent, and all EEC positive
duties between 0.1-5 per cent. The United Kingdom has a large proportion of rates - 43 per cent tariff lines (52 per cent imports) - between 0.1-5 per cent, and also Canada - 20 per cent tariff lines (64 per cent imports). Apart from duty-free items, the United States has the highest proportion of duties between 2.1-6 per cent, i.e. 25 per cent of all tariff lines (10 per cent imports).

All Austrian positive duties fall in the interval 5.1-10 per cent (1 per cent imports), and 41 per cent of Japanese duties (no imports). All positive duties in the Norwegian tariff are between 13.1-14 per cent (8 per cent imports).

(viii) Frequency distributions, cumulative

Taking the eleven tariffs together, over 93 per cent tariff lines (99.9 per cent imports) are subject to duties of 8 per cent or less. Duties higher than 8 per cent are found only in the tariffs of the United States (12.5 per cent tariff lines between 15.1-17 per cent, no imports), Canada (10 per cent tariff lines between 14.1-20 per cent, 2 per cent imports) and Norway (36 per cent tariff lines between 14.1-15 per cent, 8 per cent imports). These rates all apply to synthetic rubber and rubber substitutes.

(e) Important BTN headings

The two most important BTN headings in trade terms are BTN No. 4001, raw natural rubber and gums (most-favoured-nation imports into the sixteen countries combined $500 million), and 4002, raw synthetic rubber and factice (most-favoured-nation imports into the sixteen countries $230 million).

Natural rubber is free of duty in most countries, apart from Canada, the United Kingdom and Japan. Canada charges a 2.5 per cent duty on natural rubber, although natural rubber latex is free (most-favoured-nation imports under BTN 4001 $3 million, mainly under duty-free tariff lines; preferential imports $23 million). The United Kingdom has two tariff lines for natural rubber: one free and the other 4 per cent, while natural rubber latex is free and mixtures of natural and synthetic latex are dutiable at 4 per cent (most-favoured-nation imports $22 million, mainly under duty-free lines; preferential imports $64 million). Japan charges duties of 7.5 per cent on certain improved forms of natural rubber and latex, while other items under BTN 4001 (four tariff lines out of eight) are duty free (imports $102 million, all duty free). The other main importers of natural rubber are the United States ($180 million each) and EEC ($170 million). All imports under this heading originate in developing countries.

Synthetic rubber, including factice derived from oils and reinforced natural rubber, also falling within BTN heading 4002, is subject to duties in the United States, the United Kingdom, EEC, Canada, Japan and Norway. The United States tariff on synthetic rubber is 3 per cent and on factice 16 per cent (most-favoured-nation imports under BTN 4002 $21 million), while that of the United Kingdom on all products in BTN 4002 is 4 per cent (most-favoured-nation imports

1For detailed discussion of import treatment of improved and modified forms of natural rubber, see SGTP/16 dated 25 May 1970.
$23 million, preferential imports $13 million). Synthetic rubber is free in the EEC, but factice is 4 per cent and rubber reinforced with artificial plastic materials 5 per cent (most-favoured-nation imports $87 million, nearly all duty free). Canada charges 2.5 per cent on crude synthetic rubber, while latex and certain other products are free, and two tariff lines on certain chemical preparations are dutiable at 15-17.5 per cent (imports $31 million, one quarter of which entered under duty-free tariff lines; preferential imports $1 million). Japan imposes duties of 7.5 per cent on certain types of synthetic rubber latex and modified natural rubber, while other items under BTN 4002 are free (imports $29 million, all duty free). Norway allows free entry for synthetic rubber in solid form, and charges duties of 15 per cent on other items (imports $2 million, mainly duty free). Nearly all imports originate in developed countries.

II. Semi-manufactured products (sub-category 0202 - BTN headings 4005-09, 4015; SITC 621)

(a) Description of contents

Semi-manufactured products include plates, strip, tubing, thread, profile shapes, etc. of unvulcanized or vulcanized rubber, hardened rubber, and carbon-black or silica masterbatches.

(b) Importance of sub-category

World imports are estimated at $200 million; imports by the countries studied amounted to $140 million, or 70 per cent of the world total. Of these imports, $56 million or 40 per cent was intra-area trade ($38 million intra-EEC and $18 million intra-EFTA), $6 million or 4 per cent originated in preferential suppliers and $77 million or 55 per cent in most-favoured-nation countries. Semi-manufactures represent only 7 per cent of total rubber imports into the sixteen countries.

(c) Trade network

The main importers are Canada most-favoured-nation imports $20 million, EEC $20 million, Switzerland $7 million, and the United Kingdom $6 million. Semi-manufactures represented a relatively high percentage of total rubber imports in the case of Switzerland (16 per cent), Austria and Canada (both 14 per cent), and relatively low in the case of Japan (1 per cent) and the United States (2 per cent).

Of total most-favoured-nation imports into the countries studied, only $1 million or 1 per cent originated in developing countries, and $75 million or 97 per cent in the sixteen countries. Most-favoured-nation trade among the sixteen countries amounted to about one half of their total exports (excluding intra-EEC exchanges). The main suppliers were EEC, the United States and the United Kingdom.
(d) **Structure of tariffs**

(i) **Number of lines**

The total number of tariff lines in the eleven tariffs combined is 200. The least detailed tariffs are those of the United Kingdom and Japan (nine tariff lines), and the most detailed tariffs are those of Norway (thirty-four lines) and the United States (thirty-six lines).

(ii) **Nature of tariffs**

All Japanese imports receive most-favoured-nation treatment, and all EEC imports from third countries; Canada and the United States around 90 per cent; Switzerland and Austria over 80 per cent; the United Kingdom 60 per cent; Sweden and Denmark 50 per cent; Finland 40 per cent and Norway 30 per cent. Practically all positive most-favoured-nation duties are ad valorem, except for all Swiss tariff rates which are specific, and a few tariff lines in the case of Norway, applying to vulcanized floor coverings and tubing (incidence 7–21 per cent), and the United States, applying to certain vulcanized sheets containing textiles (incidence 22.58 per cent).

Preferential imports account for one third of United Kingdom imports from all sources, only about 10 per cent of Canadian imports, and also 10 per cent of United States imports (certain items from Canada entering duty free under the Automotive Products Trade Act). Preferential duties are usually zero in the United Kingdom tariff, with the exception of certain items containing textiles, and either zero or somewhat lower than the most-favoured-nation rates in the Canadian tariff.

Imports subject to general tariff rates are negligible.

(iii) **Status of bindings**

All tariff lines are bound for all countries, except Canada: 54 per cent bound items (70 per cent most-favoured-nation imports) and Austria: 93 per cent bound items (all imports).

(iv) **Averages for all items**

Average most-favoured-nation duties for all items for the eleven tariffs combined range from 7.2 per cent (average No. 1, the lowest) to 8.6 per cent (average No. 4, the highest); standard deviation of all rates is 9.5. At one extreme, tariff averages for Canada (lowest 9.7 per cent, No. 1; highest 13.3 per cent, No. 4; standard deviation 8.6) and Austria (lowest 8.9 per cent, No. 1; highest 11.8 per cent, No. 4; standard deviation 6.0) are above most of
of the others, and, at the other extreme, tariff averages for Switzerland
(lowest 2.3 per cent, No. 1; highest 2.9 per cent, No. 4; standard deviation
1.8) and Sweden (lowest 5.2 per cent, No. 1; highest 6.4 per cent, No. 2;
standard deviation 3.0) are below most of the other averages. For many
countries, the trade-weighted averages are higher than the simple arithmetic
average No. 1, indicating significant import volumes under higher rates,
particularly so for Canada, Austria and Denmark; the reverse is true for
the United Kingdom and even more so for the United States.

(v) Duty-free items

The proportion of duty-free items is on average one fifth of all tariff
lines (10 per cent of combined most-favoured-nation imports). Most tariffs
contain few duty-free items - none at all for the United Kingdom and
Switzerland - although the Canadian and Norwegian tariffs have 40 per cent zero
duties (covering 31 per cent and 23 per cent imports, respectively), including
products for certain end-uses in the case of Canada, and articles of natural
rubber in the case of Norway.

(vi) Averages for dutiable items

Average most-favoured-nation duties for dutiable items only for the
eleven tariffs combined range from 9.5 per cent (No. 1, the lowest) to 9.9 per
cent (No. 4, the highest); standard deviation of all positive rates is
10.6. At one extreme are the averages for Canada (lowest 16.6 per cent, No. 1;
highest 18.1 per cent, No. 4; standard deviation 3.4) and Austria (lowest
10.9 per cent, No. 3; highest 11.9 per cent, No. 2; standard deviation 4.6),
and at the other extreme the averages for Switzerland (lowest 2.3 per cent,
No. 1; highest 3.0 per cent, No. 4; standard deviation 1.8) and EEC (lowest
6.3 per cent, No. 1; highest 6.8 per cent, Nos. 2, 3 and 4; standard deviation
2.0).

(vii) Frequency distributions, simple

Considering the eleven tariffs combined, one fifth of all tariff lines
are dutiable at rates between 0.1 and 5 per cent (24 per cent most-favoured-
nation imports), two fifths between 5.1 and 10 per cent (44 per cent imports),
14 per cent between 10.1 and 15 per cent (6 per cent imports) and 8 per cent
above 15 per cent (17 per cent imports). The Swiss tariff is very low, with
92 per cent of tariff lines (99 per cent imports) between 0.1-5 per cent, and
no rates above 6 per cent. The United Kingdom also has a high proportion —
44 per cent — of tariff lines (38 per cent imports) with rates from 0.1-5 per
cent.
Most tariffs have the highest proportion of tariff rates in any of the class intervals above within the range 5.1-10 per cent. Japan has 78 per cent tariff lines (all imports) in this interval and no rates above 10 per cent, while the EEC has 69 per cent (89 per cent imports), and no rates above 10 per cent; Austria 53 per cent (47 per cent imports) no rates above 25 per cent; Sweden 47 per cent (72 per cent imports) and no rates above 10 per cent; Denmark 46 per cent (63 per cent imports) and no rates above 12 per cent; the United States 45 per cent (8 per cent imports) and no rates above 40 per cent; and Finland 41 per cent (46 per cent imports) with no rates above 13 per cent.

27 per cent of Norwegian tariff lines are dutiable at rates between 10.1-15 per cent (26 per cent imports), and 33 per cent of Canadian tariff lines between 15.1-20 per cent (62 per cent imports); in both tariffs there are no duties higher than 25 per cent.

(viii) Frequency distributions, cumulative

Taking the eleven tariffs together, over one half of all tariff lines are subject to duties of 7 per cent or less (57 per cent most-favoured-nation imports), three quarters to duties of 10 per cent or less (78 per cent imports), and nine tenths to duties of 15 per cent or less (83 per cent imports). The only tariffs which have rates of over 15 per cent are those of Canada - 37 per cent tariff lines (62 per cent imports), the United Kingdom - 11 per cent tariff lines (4 per cent imports), the United States - 11 per cent tariff lines (no imports), Austria - 7 per cent tariff lines (no imports) and Norway - 6 per cent tariff lines (no imports). Rates above 15 per cent occur under all BTN headings (except 4015) in the Canadian tariff, under BTN heading 4008 for the United States, the United Kingdom and Norway, and under BTN heading 4015 for Austria. Only six rates are higher than 20 per cent: three in the United States tariff and one in the Canadian tariff on rubberized textiles, one in the Norwegian tariff on vulcanized rubber sheets, and one in the Austrian tariff applying to hardened rubber.

(e) Important BTN headings

The most important BTN headings in trade terms are No. 4008, vulcanized rubber plates, strip, profile shapes, etc. (most-favoured-nation imports into the sixteen countries combined $24 million), and 4009, vulcanized rubber tubing (most-favoured-nation imports into the sixteen countries $29 million). Imports from developing countries are very small.
Duties under BTN 4008 range from zero to 38 per cent, and include many of the higher rates in this sub-category. Of the three main importers, Canada charges duties of zero and 15-23 per cent including one rate over 20 per cent on rubberized textiles (most-favoured-nation imports under BTN 4008 $9 million, preferential imports $1 million), EEC charges 6-9 per cent (imports $5 million) and the United Kingdom charges 10-18 per cent (most-favoured-nation imports $3 million, preferential imports $3 million). The United States charges duties of 6-38 per cent, including four rates of over 15 per cent on articles containing textiles (imports under BTN 4008 $0.2 million), Japan charges duties of 8-10 per cent (imports $0.2 million) and Norway charges duties of zero and 15-21 per cent, the positive rates applying to articles other than machine packing or of natural rubber (imports $0.5 million). The other countries charge duties no higher than 12 per cent.

Duties under BTN 4009 range from zero to 20 per cent; of the three main importers, EEC charges duties of 7 per cent (imports $9 million), the United States 4-10 per cent (imports $5 million) and Canada duties of zero and 10-20 per cent including one rate of 20 per cent on rubber mats and hose (most-favoured-nation imports $5 million, preferential imports $1 million). The other countries charge duties of 13 per cent or less.

III. Manufactured articles (sub-category 0203 - BTN headings 4010-14, 4016; SITC 629, 814.6)

(a) Description of contents

Rubber tyres and tubes, clothing, pharmaceutical articles, transmission and conveyor belts, and other articles, including hardened rubber articles, are classified here.

(b) Importance of sub-category

World imports are estimated at $1,100 million; imports by the sixteen countries studied amounted to $670 million, or 60 per cent of the world total. Of these imports, $270 million or 40 per cent was intra-area trade ($190 million intra-EEC and $80 million intra-EFTA), $111 million or 2 per cent originated in preferential countries, and $390 million or 58 per cent in most-favoured-nation countries. Manufactures represent 33 per cent of all rubber imports into the sixteen countries.

(c) Trade network

The main importers are the United States, with most-favoured-nation imports of $110 million, Canada $91 million, and EEC $77 million. Manufactures accounted for an above-average share of imports of the category in the case of Denmark (69 per cent), Switzerland (65 per cent), Canada (62 per cent) and Norway (60 per cent), and were relatively low for Japan (2 per cent) and EEC (22 per cent).
Of total most-favoured-nation imports into the countries studied, $7 million or 2 per cent originated in developing countries, and $380 million or 97 per cent in the sixteen countries covered. Most-favoured-nation trade among the sixteen countries amounted to about one half of their total exports (excluding intra-EEC trade). The main suppliers were the EEC, United States, Japan and United Kingdom.

(d) **Structure of tariffs**

(i) **Number of lines**

The total number of lines in the eleven tariffs combined is 284. The least detailed tariffs are those of United Kingdom and Denmark (ten tariff lines) and the most detailed are those of Norway (43) and United States (57).

(ii) **Nature of tariffs**

All Japanese, virtually all United States and Canadian imports, and nearly all EEC imports from third countries receive most-favoured-nation treatment; in the case of Switzerland most-favoured-nation imports are 80 per cent of total imports; United Kingdom, Denmark and Austria around 60 per cent; Sweden 50 per cent; Finland and Norway 40 per cent. The majority of positive most-favoured-nation duties are ad valorem, except for all Swiss tariff lines which are specific, and as mentioned previously, most tariff lines on tyres and tubes for Norway and Sweden (incidence 2-59 per cent and 8-36 per cent, respectively); in addition a few tariff lines applying to belting with textiles, handles and knobs, carry combined rates in the United States tariff (incidences 12-21 per cent).

Preferential imports are a significant proportion of total imports only for the United Kingdom, where they account for 14 per cent of imports from all sources. United Kingdom preferential duties are zero with the exception of motor vehicle tyres and certain articles containing textiles, for which the preferential rates are somewhat lower than the most-favoured-nation rates.

Imports subject to general tariff rates are negligible.

(iii) **Status of bindings**

All tariff lines are bound, except for Norway, Finland and Canada, where 40-70 per cent of items are bound (80-96 per cent most-favoured-nation imports).

(iv) **Averages for all items**

Average most-favoured-nation duties for all items for the eleven tariffs combined range from 8.1 per cent (average No. 2, the lowest) to 9.3 per cent (average No. 4, the highest); standard deviation of all rates is 13.7. At one extreme are the averages for Austria (lowest 17.6 per cent, No. 1; highest 23.7 per cent, No. 4; standard deviation 7.3). Finland (lowest 17.7 per cent, No. 1; highest 21.9 per cent, No. 4; standard deviation 6.7) and Norway (lowest 12.5, No. 4; highest 15.2 per cent, No. 2; standard deviation 11.8). At the other extreme are the averages for Switzerland (lowest 3.0 per cent, No. 2; highest
3.3 per cent, No. 1; standard deviation 1.6), and Denmark (lowest 1.4 per cent, No. 3; highest 7.6 per cent, No. 2; standard deviation 5.4). For several countries, i.e. Switzerland, Sweden, United Kingdom and EEC, all four averages are fairly close in value, while for the other countries they are more divergent. In several instances, i.e. Canada, Austria and Finland, average No. 3 is considerably higher than average No. 1, indicating significant import volumes under higher rates, while on the contrary average No. 3 is lower than No. 1 for the remaining countries.

(v) Duty-free items

The proportion of duty-free items is on average one tenth of all tariff lines (12 per cent of combined most-favoured-nation imports). Most tariffs have no zero rates and only those of Canada and Denmark contain a large proportion (51 and 40 per cent tariff lines, respectively; 27 and 86 per cent imports), including manufactured goods for specific end-uses in the case of Canada, and motor vehicle tyres and tubes in the case of Denmark.

(vi) Average for dutiable items

Average most-favoured-nation duties for dutiable items only for the eleven tariffs combined range from 10.2 per cent (average No. 3, the lowest) to 10.9 per cent (average No. 1, the highest); standard deviation of all positive rates is 14.4. The averages for Austria (lowest 17.6 per cent, No. 1; highest 23.5 per cent, No. 4; standard deviation 7.3) and Finland (lowest 17.7 per cent, No. 1; highest 21.7 per cent, No. 4; standard deviation 6.7) are above most of the others, and the averages for Switzerland (lowest 3 per cent, No. 2; highest 3.3 per cent, No. 1; standard deviation 1.6) and the United States (lowest 4.9 per cent, No. 3; highest 8.7 per cent, No. 1; standard deviation 5.2) are generally below the other averages.

(vii) Frequency distributions, simple

Considering the eleven tariffs combined, 12 per cent of all tariff lines are dutiable at rates between 0.1 and 5 per cent (31 per cent most-favoured-nation imports), 34 per cent between 5.1 and 10 per cent (27 per cent imports), 24 per cent between 10.1 and 15 per cent (9 per cent imports), and 21 per cent over 15 per cent (21 per cent imports). Eighty-six per cent of all Swiss tariff lines are between 0.1-5 per cent (all imports) and no rates are above 7 per cent.

For the majority of countries, the highest proportion of tariff rates in any of the class intervals listed above falls in the range 5.1-10 per cent. All EEC tariff lines are within these limits; 56 per cent of United States tariff lines (11 per cent imports), no rates above 50 per cent, and 54 per cent Japanese tariff lines (78 per cent imports) with no rates above 15 per cent. The United Kingdom tariff contains 50 per cent lines from 5.1-10 per cent (35 per cent imports), no rates above 20 per cent; Norway 45 per cent (30 per cent imports), no rates above 60 per cent; and Sweden 32 per cent (12 per cent imports), no rates above 49 per cent. The Danish tariff has 30 per cent tariff lines from 5.1-10 per cent (10 per cent imports) and 30 per cent from 10.1-14 per cent (4 per cent imports), with no rates above 14 per cent.
In the case of Finland, the class interval which contains the highest proportion of tariff lines is 10.1-15 per cent - 55 per cent lines (25 per cent imports). The Canadian tariff contains 26 per cent tariff lines between 15.1-20 per cent (71 per cent imports), and the Austrian tariff 29 per cent between 25.1-30 per cent (62 per cent imports). Finland and Austria have no duties higher than 30 per cent, and Canada none above 25 per cent.

(viii) Frequency distributions, cumulative

Taking the eleven tariffs together, over one half of all tariff lines are subject to duties of 10 per cent or less (70 per cent most-favoured-nation imports), nearly four fifths to duties of 15 per cent or less (79 per cent imports) and nearly nine tenths to duties of 20 per cent or less (97 per cent imports). The only tariffs with rates of over 20 per cent are those of Canada - 6 per cent tariff lines (1 per cent imports), United States - 4 per cent tariff lines (0.1 per cent imports), Norway - 26 per cent tariff lines (0.4 per cent imports), Finland - 31 per cent tariff lines (69 per cent imports), Austria - 29 per cent tariff lines (62 per cent imports), and Sweden - 9 per cent tariff lines (no imports). These rates over 20 per cent apply to certain rubber tyres and tubes in the Norwegian, Finnish, Austrian and Swedish tariffs, textile belting and rubber gloves in the United States tariff, rubber clothing in the Canadian tariff, and also rubber belting in the Finnish tariff. Only three rates are above 30 per cent, one in each of the Norwegian and Swedish tariffs on used tyres other than for motor vehicles, and one in the United States tariff on certain rubberized fabrics.

(c) Important BTN headings

By far the most important BTN heading in trade terms is No. 4011, rubber tyres and inner tubes (most-favoured-nation imports into the sixteen countries combined $270 million) followed by BTN heading No. 4014, other articles of unhardened vulcanized rubber (most-favoured-nation imports into the sixteen countries $84 million).

Duties under BTN 4011 range from zero to 59 per cent, and include many of the higher rates in the sub-category, the United States, the main importer, charges duties from zero to 15 per cent (most-favoured-nation imports $88 million), Canada charges zero and 10-19 per cent (most-favoured-nation imports $51 million, no preferential imports), and EEC charges 8-9 per cent (most-favoured-nation imports $43 million). Austria charges duties of 17-27 per cent including duties of over 20 per cent on various types of tyres and tubes (imports $6 million), Finland 13-30 per cent including duties of over 20 per cent on various types of tyres and tubes (imports $5 million), Norway 2-59 per cent including rates over 20 per cent on certain tyres and tubes other than of natural rubber or used tyres (imports $6 million) and Sweden 5-36 per cent including rates over 20 per cent on used tyres (imports $14 million). The other countries charge duties no higher than 15 per cent. About 2 per cent of most-favoured-nation imports originate in developing countries.
Duties under BTN 4014 range from zero to 20 per cent; of the three main importers, Canada charges duties of zero and 13-20 per cent (most-favoured-nation imports $31 million, preferential imports $1 million), EEC charges 6-8 per cent (imports $21 million) and United States charges 2-13 per cent (imports $10 million). Apart from Austria with one tariff line of 20 per cent, no other country has rates higher than 13 per cent. About 3 per cent of most-favoured-nation imports originate in developing countries.

3(a) Duty differences according to stages of processing

Tariff averages for the eleven tariffs combined increase considerably according to the degree of processing: the averages of duties on crude rubber are very low (most-favoured-nation imports $730 million, 60 per cent of imports of the category); those on semi-manufactured rubber are much higher, around 7-8.6 per cent (most-favoured-nation imports $77 million, 7 per cent of category imports); and on manufactured articles the averages are higher still, around 8-9 per cent (most-favoured-nation imports $390 million, 53 per cent category imports). The pattern for individual tariffs is on the whole similar, except that the differential between tariff averages by stages of processing is considerably greater in the case of several countries (e.g. Austria, Finland, Norway, Sweden and to a lesser extent, United Kingdom and Japan), with higher tariff averages on manufactured articles in particular. However, the percentage of most-favoured-nation imports of manufactured products in total category imports is not necessarily lower than average for these countries, except Japan - in fact, in the case of Sweden, Finland and particularly Norway, the proportion is considerably higher (44-60 per cent). Tariff averages of the United States, on the contrary, are on the whole lower for manufactures than semi-manufactures (proportion of imports of manufactures about the same as for the sixteen countries combined, while that of semi-manufactures considerably lower). In the case of Canada, tariff averages vary considerably according to the method of calculation, but the differential between semi-manufactures and manufactures is small while the differential between raw materials and semi-manufactures is higher than average (proportion of imports of both sub-categories above average - 14 and 62 per cent respectively). Tariff averages for manufactures are rather low in the case of Denmark, particularly own-trade weighted averages Nos. 3 and 4, owing to zero duties on rubber tyres (proportion of imports of all manufactures high - 69 per cent of category imports).

If tariff rates on individual products are considered, e.g. crude natural rubber, crude synthetic rubber (which accounts for about 60 per cent of all rubber consumption), unvulcanized sheets, etc. (including carbon-black masterbatches) and rubber tyres for motor vehicles, a similar pattern can be seen. Crude natural rubber is free in most countries, while crude synthetic rubber carries a moderate duty in several instances (e.g. United States, United Kingdom, Canada), unvulcanized sheets carry in general rather low duties (ranging from free in the Danish tariff to 17.5% in the Canadian tariff) and motor vehicle tyres considerably higher duties (ranging from free in the Danish tariff to 27 per cent in the Austrian tariff). The greatest differential occurs in the tariffs of Austria (free, 10, 27 per cent; imports $ million: 13, 1, 9), and Finland (free, 3.5, 25 per cent;
imports $ million: 6, -, 4), while the Danish tariff has no differential
(imports $ million: 6, -, 18), and those of the United States and Switzerland
have very small differentials (United States: natural rubber free and synthetic
3 per cent for the first two stages of processing, motor vehicle tyres 4 per cent;
imports $ million: 195, -, 73; Switzerland: 0.1, 0.8, 3 per cent; imports
$ million: 9, 0.4, 20).

(b) BTN headings of importance to developing countries

The only BTN heading for which imports from developing countries are
significant is 4001, crude natural rubber and guns; all imports under this heading
originate in developing countries. Tariff averages are zero or near zero with
the exception of the simple arithmetic average in the case of Canada, the United
Kingdom, Japan and the United States (ranging from 0.9 per cent, Canada, to
3.8 per cent, Japan). Duties on individual tariff items are discussed in
Section 2.I(e) under crude rubber.

\[1\] With the exception of a 10 per cent duty on retread for tyres under BTN 4005
(imports $0.9 million)
BTN HEADINGS WHERE SIMPLE ARITHMETIC AVERAGE IS SIGNIFICANTLY HIGHER THAN WEIGHTED AVERAGE

<table>
<thead>
<tr>
<th>BTN heading</th>
<th>Country</th>
<th>Tariff average</th>
<th>Number of</th>
<th>Description</th>
<th>Duty rate</th>
<th>M.f.n. imports ($ million)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Weighted</td>
<td>Simple</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>4001 - Raw natural rubber and gums</td>
<td>Japan</td>
<td>0.0</td>
<td>3.8</td>
<td>Thermosensitive, electro-positive, pre-vulcanized latex and mixtures, natural rubber with added plasticisers</td>
<td>7.5</td>
<td>-</td>
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<td></td>
<td></td>
<td>4</td>
<td>4</td>
<td>Other latex, clay-masterbatched and superior processing rubber, other natural rubber and gums</td>
<td>Free</td>
<td>102.3</td>
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<td></td>
<td>UK</td>
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<td>2.0</td>
<td>Latex mixtures, natural rubber in sheets less than 2 ins. thick</td>
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<td>0.6</td>
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<td>2</td>
<td>Other natural rubber Free and gums</td>
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<td></td>
<td>US</td>
<td>0.0</td>
<td>1.4</td>
<td>Refined chicle (specific rate)</td>
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<td>1</td>
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<td>Other natural rubber Free and gums</td>
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<td>4002 - Raw synthetic rubber, factice</td>
<td>Canada</td>
<td>2.2</td>
<td>4.4</td>
<td>Crude rubber</td>
<td>2.5</td>
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<td>Chemical preps. n.e.s.</td>
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<td></td>
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<td>1</td>
<td>1</td>
<td>MF. of rubber</td>
<td>17.5</td>
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<td></td>
<td></td>
<td>5</td>
<td>5</td>
<td>Materials not made Free in Canada and rubber for use in manufacture of car parts, latex, rubber substitute, etc.</td>
<td>7.8</td>
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<td>BTN heading</td>
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<td>Tariff average</td>
<td>Number of tariff lines</td>
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<td>Duty M.F.N. imports rate ($ million)</td>
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<td>Raw synthetic rubber, factice (cont'd)</td>
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<td>Factice</td>
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<td>Rubber reinforced with plastic</td>
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<td>Synthetic rubber and latex</td>
<td>Free</td>
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<td>Japan</td>
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<td>3.2</td>
<td>3</td>
<td>Thermosensitive, electro-positive, pre-vulcanized latex, natural rubber reinforced with plastic</td>
<td>7.5</td>
</tr>
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<td></td>
<td></td>
<td>Free</td>
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<td>Norway</td>
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<td>10.0</td>
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<td>Synthetic other than in solid form, factice</td>
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<td></td>
<td></td>
<td></td>
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<td>Synthetic in solid form</td>
<td>Free</td>
</tr>
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<td>3.0</td>
<td>9.5</td>
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<td>Synthetic rubber</td>
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<td></td>
<td>1</td>
<td>Oils, fats, halogenated, vulcanized etc.</td>
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<td>4005</td>
<td>Plates, sheet, strip, granules of unvulcanized rubber, carbon-black or silica masterbatches</td>
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<td></td>
</tr>
<tr>
<td>Norway</td>
<td>3.2</td>
<td>7.5</td>
<td>1</td>
<td>Of natural rubber</td>
<td>Free</td>
<td>0.1</td>
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<td></td>
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<td></td>
<td>1</td>
<td>Other</td>
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<td>4006</td>
<td>Unvulcanized rubber in other forms or states</td>
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<tr>
<td>Norway</td>
<td>3.3</td>
<td>6.6</td>
<td>2</td>
<td>Tyre-tread and other articles of natural rubber</td>
<td>Free</td>
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<td></td>
<td>3</td>
<td>Compounds for sealing air-tight containers, solutions, impregnated textile thread</td>
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<td>BTN heading</td>
<td>Country</td>
<td>Tariff average Weighted Simple</td>
<td>Number of tariff lines</td>
<td>Description</td>
<td>Duty rate</td>
<td>M.f.n. imports ($ million)</td>
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<td>4006 - Unvulcanized rubber in other forms or states (cont'd)</td>
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<td>Dispersions, tyre-tread and other articles not of natural rubber</td>
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<td>4007 - Vulcanized rubber thread and cord</td>
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<td>Norway</td>
<td>1.8</td>
<td>4.4</td>
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<td>Machine packing, articles of natural rubber</td>
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<td>Textile thread covered or impregnated</td>
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<td>Other</td>
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<td>Uncovered thread</td>
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<td></td>
<td></td>
<td>1</td>
<td>Other</td>
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<tr>
<td>4008 - Plates, sheet, strip, rods and profile shapes, of unhardened vulcanized rubber</td>
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<td></td>
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<tr>
<td>US</td>
<td>7.0</td>
<td>14.6</td>
<td>4</td>
<td>House furnishings, wall coverings, film strips of rubber or plastic; natural rubber expanded products</td>
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<td>2</td>
<td>Floor coverings, textile fabrics, n.e.s.</td>
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<td>Profile shapes, rubber or non-cellulose plastic</td>
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<td>Silk fabrics, incl. laminated</td>
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<td>Country</td>
<td>Tariff average Weighted</td>
<td>Simple</td>
<td>Number of tariff lines</td>
<td>Description</td>
<td>Duty M.f.n. imports rate ($ million)</td>
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<tr>
<td>4008</td>
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<td>Plates, sheet, strip, rods and profile shapes, of unhardened vulcanized rubber (cont'd)</td>
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<td>Webbing, etc. other veg. fibres</td>
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<td>Webbing, etc. mmf (combined rate)</td>
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<td>Wool fabrics, incl. laminated (combined rate)</td>
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<td>Mmf fabrics, incl. laminated (combined rate)</td>
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<td>Piping and tubing of unhardened vulcanized rubber</td>
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<td>US</td>
<td>4.0</td>
<td>7.0</td>
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<td>Profile shapes, rubber or non-cellulose plastic</td>
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<td>Hose-pipe for gas or liquid, rubber</td>
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<td>4011</td>
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<td>Denmark</td>
<td>0.2</td>
<td>7.0</td>
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<td>For cycles, without motors, or auxiliary motors, solid tyres</td>
<td>14.0 0.2</td>
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<td>4012</td>
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<td>Hygienic and pharmaceutical articles of vulcanized rubber</td>
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<td>Denmark</td>
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<td>Other</td>
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<td>4013</td>
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<td>Articles of apparel of vulcanized rubber</td>
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<td></td>
<td>US</td>
<td>10.5</td>
<td>17.1</td>
<td>1</td>
<td>Gloves, rubber or plastic, seamless</td>
<td>5.0 1.1</td>
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<td></td>
<td>1</td>
<td>Gloves, rubber or plastic, cloth sidewalls or sealed seams</td>
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<tr>
<td>BTN heading</td>
<td>Country</td>
<td>Tariff average</td>
<td>Weighted Simple</td>
<td>Number of tariff lines</td>
<td>Description</td>
<td>Duty M.f.n. imports free. ($ million)</td>
</tr>
<tr>
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<td>----------------</td>
<td>-----------------</td>
<td>------------------------</td>
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<tr>
<td>4013 - Articles of apparel of vulcanized rubber (cont'd)</td>
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</tr>
<tr>
<td>1</td>
<td>Gloves, rubber or plastic, other</td>
<td></td>
<td></td>
<td></td>
<td>35.0</td>
<td>-</td>
</tr>
<tr>
<td>1</td>
<td>Corsets, of any material</td>
<td></td>
<td></td>
<td></td>
<td>18.0</td>
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<tr>
<td>1</td>
<td>Wearing apparel, n.e.s.</td>
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<td>12.5</td>
<td>1.2</td>
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<td>4015 - Hardened rubber in bulk, plates, rods, tubes, etc. incl. scrap</td>
<td>Norway</td>
<td>0.0</td>
<td>2.5</td>
<td>1</td>
<td>Tubes of hardened rubber (mixed rate)</td>
<td>7.5</td>
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<td></td>
<td></td>
<td>Other</td>
<td>Free</td>
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<tr>
<td>4016 - Articles of hardened rubber</td>
<td>Japan</td>
<td>0.0</td>
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<td>1</td>
<td>Articles of hardened rubber</td>
<td>7.5</td>
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