TROPICAL PRODUCTS: GUIDE FOR MULTILATERAL CONSULTATIONS

Certain Oilseeds, Vegetable Oils and Oilcakes

Note by the secretariat

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References:

Background material for negotiations MTN.GNG/NG6/W/11/Rev.1

Tariff and trade flow data at the tariff line level MTN.GNG/NG6/W/11/Add.1

This document may be used in conjunction with the above documents as well as general proposals made for negotiations on tropical products. See the above documents for the explanation of symbols used in this document.
1. Certain oilseeds and flours and meals thereof

A. An overview of the tariff situation (see Table 1 for details)

(a) Groundnuts HS 1202.10 AND 20

MFN OZB CAN, EEC, AUT, JPN (for oil extraction), NOR, NZL
MFN/GSP dutiable USA, JPN (edible), FIN, SWE, CHE, AUS

(b) Copra, palm nuts and kernels, castor oilseeds, sheanuts and other oilseeds

MFN OZB USA (castor, sheanuts and other), CAN, JPN, EEC, AUT (copra, palm nuts and kernels), SWE (castor, other), NOR, NZL
MFN OZ A/U USA (copra, palm nuts and kernels), ATA (castor, sheanuts and other)
GSP OZ FIN (castor, other), AUS
MFN/GSP dutiable FIN (copra, palm nuts and kernels, sheanuts)
SWE (except castor and other), CHE

(c) Flours and meals of oilseeds, other

MFN OZB CAN (meals), NOR
MFN OZU EEC, NZL
GSP OZ AUS
MFN/GSP dutiable USA, CAN (flours), JPN, AUT, FIN, SWE, CHE

B. Major suppliers\(^1\) (see MTN.GNG/NG6/W/11/Add.1 for details)

(a) Groundnuts

USA (ARG), JPN (edible - CHN, USA, IND), FIN (USA, CHN, ARG), SWE (USA, EEC, ARG), CHE (GMB), AUS (USA, CHN)

(b) Copra, palm nuts and kernels, castor oilseeds, sheanuts and other oilseeds

USA (copra - no imports, palm nuts and kernels - THA), FIN (no imports), SWE (copra - PNG, palm nuts and kernels - no imports), CHE (copra - VUT, PNG), AUS (USA, MEX, CHN, THA).

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\(^1\) The name of the market is followed by major suppliers thereto indicated in parenthesis. Markets which have granted bound duty-free treatment on an m.f.n. basis are not included in this section.
(c) Flour and meals of oilseeds, other

USA (CAN, USA), JPN (KOR),
EEC (LBN, USA), FIN (EEC), SWE (EEC), CHE (EEC), AUS (MEX), NZL (no imports)

C. Countries having submitted indicative lists (and countries to which indicative lists have been addressed, if specified)

n.s. = not specified

1202.10 Groundnuts,
not roasted or otherwise cooked:
- in shell AUS (n.s.), BRA (n.s.), CIV (SWE)

1202.20 - shelled AUS (n.s.)

1203.00 copra CIV (SWE), ASEAN (EEC)

1207.10 Palm nuts and kernels AUS (n.s.), CIV (SWE)

1207.30 Castor oilseeds AUS (n.s.), ASEAN (EEC, JPN)

1207.92 Sheanuts (karite nuts) AUS (n.s)

1207.99 Other oilseeds and oleaginous fruits AUS (n.s.)

1208.90 Flours and meals of oilseeds or oleaginous fruits: - other AUS (n.s)
<table>
<thead>
<tr>
<th>Harmonized commodity description</th>
<th>United States (TSUS)</th>
<th>Canada</th>
<th>Japan</th>
<th>EEC</th>
<th>Austria</th>
<th>Finland</th>
<th>Sweden</th>
<th>Switzerland</th>
<th>Australia</th>
</tr>
</thead>
<tbody>
<tr>
<td>Groundnuts, not roasted or otherwise cooked: in shell</td>
<td>MFN 9.35€/kg.U (14520)</td>
<td>OZB</td>
<td>OZB for oil extraction; 20% min. @ 14/kg.U</td>
<td>OZB</td>
<td>OZB</td>
<td>102B</td>
<td>Variable levy</td>
<td>Sw F 0.001/ kg.U</td>
<td>102U</td>
</tr>
<tr>
<td>- shelled</td>
<td>MFN 6.6€/kg.U (14568)</td>
<td>OZB</td>
<td>as above</td>
<td>OZB</td>
<td>OZB</td>
<td>102B</td>
<td>Variable levy</td>
<td>Sw F 0.001/ kg.U</td>
<td>102U</td>
</tr>
<tr>
<td>Copra</td>
<td>MFN 4.1€/kg.B</td>
<td>OZB</td>
<td>OZB</td>
<td>OZB</td>
<td>OZB</td>
<td>192U</td>
<td>Variable levy</td>
<td>Sw F 0.001/ kg.U</td>
<td>21U</td>
</tr>
<tr>
<td>Palm nuts and kernels</td>
<td>MFN 3€/kg.B</td>
<td>OZB</td>
<td>OZB</td>
<td>OZB</td>
<td>OZB</td>
<td>192U</td>
<td>Variable levy</td>
<td>Sw F 0.001/ kg.U</td>
<td>21U</td>
</tr>
<tr>
<td>Sheanuts (karite nuts)</td>
<td>MFN 6€/kg.B</td>
<td>OZB</td>
<td>OZB</td>
<td>OZB</td>
<td>OZB</td>
<td>192U</td>
<td>Variable levy</td>
<td>Sw F 0.001/ kg.U</td>
<td>21U</td>
</tr>
<tr>
<td>Other oilseeds or oleaginous fruits</td>
<td>MFN 0.05/</td>
<td>OZB</td>
<td>OZB</td>
<td>OZB</td>
<td>OZB</td>
<td>OZU</td>
<td>Sw F 0.001/ kg.U</td>
<td>21U</td>
<td></td>
</tr>
<tr>
<td>Flours and meals of oilseeds or oleaginous fruits: - other</td>
<td>MFN 5€/</td>
<td>OZB</td>
<td>OZB</td>
<td>OZB</td>
<td>OZU</td>
<td>192U</td>
<td>OZB, Sw F 0.001/ kg.U</td>
<td>21U</td>
<td></td>
</tr>
</tbody>
</table>

1/ Duty exempted if used for the manufacture of vegetable oils and fats, subject to conditions stipulated by the cabinet.
2. Groundnut oil, palm oil, coconut oil and palm kernel or babassu oil

A. An overview of the tariff situation

(a) Groundnut oil and its fractions

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>OZB</td>
<td>NZL (except solid fractions), AUT (inedible)</td>
</tr>
<tr>
<td>OZU</td>
<td>SWE (crude)</td>
</tr>
<tr>
<td>GSP OZ</td>
<td>CAN (crude), SWE (refined), CHE (technical use)</td>
</tr>
<tr>
<td>MFN/GSP dutiable</td>
<td>USA, CAN (refined), JPN, EEC, AUT (edible), FIN, NOR, CHE (non-technical use), AUS, NZL (solid fractions)</td>
</tr>
</tbody>
</table>

(b) Palm oil, coconut oil and palm kernel or babassu oil and their fractions

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>OZB</td>
<td>USA (Coconut oil, crude and edible palm kernel or babassu oil), AUT (inedible), NOR (palm oil other than solid fractions), AUS (palm kernel or babassu oil), NZL (palm oil, palm kernel or babassu oil other than their solid fractions)</td>
</tr>
<tr>
<td>OZA/U</td>
<td>USA (palm oil, inedible refined palm kernel or babassu oil), SWE (crude)</td>
</tr>
<tr>
<td>GSP OZ</td>
<td>CAN (crude palm oil, coconut oil, crude palm kernel or babassu oil), JPN (palm oil), FIN (crude palm oil, crude coconut oil), SWE (refined and fractions), CHE (technical use) AUS (palm oil and coconut oil)</td>
</tr>
<tr>
<td>MFN/GSP dutiable</td>
<td>CAN (refined palm oil, refined palm kernel or babassu oil), JPN (other than palm oil), EEC, AUT (edible), FIN (refined palm oil, refined coconut oil, palm kernel or babassu oil), NOR (other oils and palm oil fractions), CHE (non-technical use), NZL (coconut oil and solid fractions of palm oil and palm kernel or babassu oil)</td>
</tr>
</tbody>
</table>
B. Major suppliers

(a) groundnut oil and its fractions

USA (ARG), CAN (crude - BRA, USA; refined - USA, HKG), JPN (CHN, ZAF, SEN), EEC (crude - SEN, PHL, CIV, ARG, MY, CHH; refined - SEN, IND, ARG, USA; packed - insignificant imports), AUT (EEC), FIN (ARG, EEC), NOR (EEC), SWE (crude - EEC, ARG; refined - EEC), AUS (n.a.)

(b) Palm oil

USA (MYS, IDN), CAN (crude - MYS; refined - MYS), JPN (MYS, IDN), EEC (crude - PNG, IDN, MYS, CIV; refined - MYS; industrial use - PHL, MYS, PNG, BRA), AUT (EEC), FIN (MYS, MAR, EEC), NOR (MYS, SWE, EEC), SWE (MYS), AUS (MYS)

(c) Coconut oil

CAN (crude - MYS, PHL; refined - PHL, USA), JPN (PHL, MYS), EEC (see (a)), AUT (EEC), FIN (PHL, SWE, MYS, EEC), NOR (CNT, SWE, EEC), SWE (negligible imports), CHE (MYS, PHL, EEC) AUS (MYS, FJI, PNG), NZL (WSM, TON, FJI)

(d) Palm kernel or babassu oil

USA (MYS, EEC), CAN (crude - MYS, refined - USA, EEC), JPN (MYS), EEC (see (a)), AUT (EEC), FIN (MYS); NOR (EEC), SWE (crude - MYS; refined - EEC), CHE (MYS, PHL, EEC) AUS (MYS, FJI, PNG)

\(^1\)Import data covers many varieties of vegetable oils other than palm oil.
### Countries having submitted indicative lists (and countries which indicative lists have been addressed, if specified)

n.s. = not specified

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Countries Addressed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1508.10</td>
<td>Groundnut oil and its fractions - crude oil</td>
<td>BRA (n.s.)</td>
</tr>
<tr>
<td>1508.90</td>
<td>other</td>
<td>BRA (n.s.)</td>
</tr>
<tr>
<td>1511.10</td>
<td>Palm oil and its fractions - crude oil</td>
<td>CIV (AUS, AUT, FIN, NOR, SWE, CHE, USA), ASEAN (EEC, JPN), PER (EEC), BRA (n.s.)</td>
</tr>
<tr>
<td>1511.90</td>
<td>other</td>
<td>CIV (AUS, CAN, NOR, SWE, CHE, USA), ASEAN (CAN, EEC, JPN), PER (EEC)</td>
</tr>
<tr>
<td>1513.11</td>
<td>Coconut oil and its fractions - crude oil</td>
<td>CIV (AUT, JPN, NOR, SWE, CHE), ASEAN (CAN, EEC, JPN, CHE), LKA (AUT, EEC, JPN, NZL)</td>
</tr>
<tr>
<td>1513.19</td>
<td>other</td>
<td>CIV (JPN, NOR, SWE, CHE) ASEAN (CAN, JPN), LKA (AUT, EEC, JPN, NZL)</td>
</tr>
<tr>
<td>1513.21</td>
<td>Palm kernel or babassu oil and their fractions - crude oil</td>
<td>CIV (AUT, FIN, JPN, NOR, SWE, CHE), ASEAN (CAN, EEC, JPN), BRA (n.s.)</td>
</tr>
<tr>
<td>1513.29</td>
<td>other</td>
<td>CIV (CAN, JPN, NOR, SWE, CHE), ASEAN (CAN, EEC, JPN)</td>
</tr>
<tr>
<td>Harmonized commodity description</td>
<td>United States (T USS)</td>
<td>Canada</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>----------------------</td>
<td>--------</td>
</tr>
<tr>
<td><strong>1508.10 (1507)</strong></td>
<td>Groundnut oil and its fractions:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- crude oil</td>
<td>8.8/</td>
</tr>
<tr>
<td></td>
<td>GSP</td>
<td>-</td>
</tr>
<tr>
<td><strong>1508.90 (1507)</strong></td>
<td>- other</td>
<td>8.8/</td>
</tr>
<tr>
<td></td>
<td>GSP</td>
<td>10/</td>
</tr>
<tr>
<td><strong>1511.10 (1507)</strong></td>
<td>Palm oil and its fractions:</td>
<td>1.1/</td>
</tr>
<tr>
<td></td>
<td>- crude oil</td>
<td>GSP</td>
</tr>
<tr>
<td><strong>1511.50 (1507)</strong></td>
<td>- other</td>
<td>1.1/</td>
</tr>
<tr>
<td></td>
<td>GSP</td>
<td>12.5/</td>
</tr>
<tr>
<td><strong>1513.11 (1507)</strong></td>
<td>Coconut oil and its fractions:</td>
<td>OIB</td>
</tr>
<tr>
<td></td>
<td>- crude oil</td>
<td>GSP</td>
</tr>
<tr>
<td><strong>1513.19 (1507)</strong></td>
<td>- other</td>
<td>OIB</td>
</tr>
<tr>
<td></td>
<td>GSP</td>
<td>-</td>
</tr>
<tr>
<td><strong>1513.21 (1507)</strong></td>
<td>Palm kernel or babassu oil and its fractions:</td>
<td>OIB</td>
</tr>
<tr>
<td></td>
<td>- crude oil</td>
<td>GSP</td>
</tr>
<tr>
<td><strong>1513.29 (1507)</strong></td>
<td>- other</td>
<td>OIB</td>
</tr>
<tr>
<td></td>
<td>GSP</td>
<td>-</td>
</tr>
</tbody>
</table>

Table 2

Groundnut oil, palm oil, coconut oil and palm kernel oil

Sweden: Imports are subject to variable levies; Austria OZI for inedible oils and for margarine production.

Finland: Edible vegetable oils are subject to variable levies.
Footnotes for Table 2

1/ Palmstearin 5IZ, 4ZA; other 7IB.
2/ Palm kernel oil.
3/ Not for human consumption or (in the case of Switzerland) for technical use.
4/ A: solid fraction: I. In immediate packings of anet capacity of 1 kg. or less - 20IZ, GSP 12I
   II. Other - 17IZ, GSP 12I
   B: other I. Not for human consumption - 8IZ
   II. Other - 14IZ, GSP 12I
5/ In immediate packings of a net capacity of 1 kg. or less (EEC), 5 kg. or less (Austria).
6/ In immediate packings with a content of 5 kg. or less:
   pure oil 12I + additional duty of 30I - 15.6IZ
   fractions $3.15/kg.B. or 19.5IU
7/ Vegetable oils and fats unsuitable as such for human consumption, and used in industry for the manufacture
   of soap, leather, lubricating oils and sulphonated oils shall be dutiable at the rate of 5 per cent ad valorem
   subject to compliance with conditions stipulated by the Cabinet. Vegetable fats and oils, suitable as such for human
   consumption, and used in industry for the manufacture of canned food, confectionery, soap, leather, lubricating oils,
   building paperboard, colouring matter, sulphonated oils, medicaments or techno-chemical products shall be exempted
   from import levy subject to compliance with conditions stipulated by the Cabinet. (Source: schedule of concessions)
8/ Solid fractions.
9/ GSP not applicable in Bulgaria, Romania and China.
10/ Palm stearine bound at $0.059/kg.
11/ Bound at $0.01/litre and the equivalent of the duty, if any, on copra.
3. **Certain other vegetable oils and processed oils**

A. **An overview of the tariff situation**

(a) Castor oil and jojoba oil

<table>
<thead>
<tr>
<th>Country</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>MFN OZB</td>
<td>CAN (crude castor oil), EEC (crude jojoba oil), ATA and NZL (except castor oil fractions), FIN, NOR, SWE, AUS (jojoba oil),</td>
</tr>
<tr>
<td>MFN OZU</td>
<td>AUS (castor oil)</td>
</tr>
<tr>
<td>GSP OZ</td>
<td>USA, JPN (jojoba oil), EEC (refined jojoba oil) CHE (technical use)</td>
</tr>
<tr>
<td>MFN/GSP dutiable</td>
<td>CAN (refined castor oil and jojoba oil) JPN (castor oil), EEC (castor oil), ATA and NZL (castor oil fractions), CHE (non-technical use)</td>
</tr>
</tbody>
</table>

(b) Processed oils

<table>
<thead>
<tr>
<th>Country</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>MFN OZB</td>
<td>ATA and NOR (hydrogenated castor oil), FIN (hydrogenated castor oil and boiled oxidised oils), NZL (other than hydrogenated oil - fractions)</td>
</tr>
<tr>
<td>MFN OZ U/A</td>
<td>SWE (boiled or oxidised oils other than castor oil), AUS (hydrogenated oils)</td>
</tr>
<tr>
<td>GSP OZ</td>
<td>USA (boiled, oxidised, etc.) CAN (hydrogenated, etc.), JPN, ATA (castor oil, boiled, oxidised, etc.), SWE (hydrogenated oils and boiled or oxidised castor oil), CHE (hydrogenated oil for technical use and boiled or oxidised oils), AUS (boiled or oxidised oils)</td>
</tr>
<tr>
<td>MFN/GSP dutiable</td>
<td>USA (hydrogenated etc.) CAN (boiled, oxidised etc.), EEC, ATA (other), FIN (other hydrogenated oils) NOR (other than hydrogenated castor oil), CHE (non-technical hydrogenated oils), NZL (hydrogenated oil fractions).</td>
</tr>
</tbody>
</table>
B. **Major suppliers**

(a) Castor oil

USA (BRA, IND), CAN (refined - USA), JPN (THA), EEC (BRA, IND, CHN), ATA (EEC, BRA)

(b) Jojoba oil

USA (EEC), CAN (USA, JPN), EEC (n.a.)

(c) Hydrogenated oil

USA (BRA), CAN (USA, EEC) JPN (SGP, MYS, IND, USA), EEC (MYS), AUS (EEC, MYS, IDN, USA), NZL (EEC)

(d) Boiled, oxidized, dehydrated, sulphurized or blown oils

USA (JPN, EEC), CAN (USA, EEC), JPN (USA, EEC, BRA), EEC (USA, IND), AUT (EEC), FIN (EEC), NOR (EEC), SWE (EEC), CHE (EEC) AUS (MYS, BRA, EEC, USA, SGP), NZL (EEC)

(e) Miscellaneous oils

JPN (IND, BEN, USA, EEC), EEC (USA, BRA, IND, MYS) NOR (SWE, EEC), SWE (crude - MLI, HVO, IND; REFINED - MYS, EEC, SGP, IND) CHE (EEC, ARG, BRA)

C. **Countries having submitted indicative lists (and countries to which indicative lists have been addressed, if specified)**

n.s. = not specified

1515.30 castor oil and its fractions

AUS (n.s), ASEAN (JPN), BRA (n.s)

1515.60 Jojoba oil and its fractions

AUS (n.s)

1515.90 Other fixed vegetable fats and oils and their fractions

AUS (n.s), BRA (n.s)
1516.20 Vegetable fats and oils and their fractions, hydrogenated inter-esterified re-esterified or elaidinized

AUS (n.s), BRA (n.s)

1518.00 Animal or or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, etc.

AUS (n.s), ASEAN (USA), BRA (n.s)
<table>
<thead>
<tr>
<th>W.S. Code No. (WCCN)</th>
<th>Harmonized commodity description</th>
<th>United States (TSUS)</th>
<th>Canada</th>
<th>Japan</th>
<th>EEC</th>
<th>Austria</th>
<th>Finland</th>
<th>Norway</th>
<th>Sweden</th>
<th>Switzerland</th>
<th>Austria</th>
<th>New Zealand</th>
</tr>
</thead>
<tbody>
<tr>
<td>1515.30 (1507)</td>
<td>Castor oil and its fractions</td>
<td>MFN 3.36/5.0 kg.B</td>
<td>17.5X</td>
<td>0162/</td>
<td>92A 4/</td>
<td>8164/</td>
<td>oils</td>
<td>O16</td>
<td>O16</td>
<td>Sw F 0.12/ k.g.P</td>
<td></td>
<td>O162/ 22.5X1/</td>
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<tr>
<td></td>
<td></td>
<td>GSP 0X</td>
<td>8X</td>
<td>6X</td>
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<tr>
<td>1515.40 (1516)</td>
<td>Jojoba oil and its fractions</td>
<td>MFN 5X</td>
<td>17.5X</td>
<td>0162/</td>
<td>7.5X</td>
<td>0162/</td>
<td>416</td>
<td>O16</td>
<td>O16</td>
<td>O16</td>
<td>Sw F 0.12/ k.g.P</td>
<td>O16</td>
</tr>
<tr>
<td></td>
<td></td>
<td>GSP 0X</td>
<td>8X</td>
<td>3X</td>
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<td>1515.50 (1507)</td>
<td>Other fixed vegetable fats and oils and their fractions</td>
<td>MFN 5X</td>
<td>17.5X</td>
<td>0162/</td>
<td>17-20.7</td>
<td>016</td>
<td>15/</td>
<td>0162/ 168</td>
<td>O16</td>
<td>O16</td>
<td>O16</td>
<td>Sw F 0.12/ k.g.P</td>
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<tr>
<td></td>
<td></td>
<td>GSP 0X</td>
<td>8X</td>
<td>3X</td>
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<tr>
<td>1515.20 (1507)</td>
<td>Vegetable fats and oils and their fractions, hydrogenated interesterified or re-esterified or esterified</td>
<td>MFN 116/</td>
<td>17.5X</td>
<td>016</td>
<td>52A</td>
<td>5.3A</td>
<td>016</td>
<td>16/</td>
<td>016</td>
<td>Sw F 0.35/ k.g.U</td>
<td>O16</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>GSP 0X</td>
<td>3X</td>
<td>3X</td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1518.00 (1507)</td>
<td>Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, etc.</td>
<td>MFN 10X</td>
<td>18X</td>
<td>52A</td>
<td>51X</td>
<td>81X</td>
<td>12X</td>
<td>O16</td>
<td>15X</td>
<td>O16</td>
<td>Sw F 0.12-0.40/ k.g.P</td>
<td>21X O16</td>
</tr>
<tr>
<td></td>
<td></td>
<td>GSP 8X</td>
<td>8X</td>
<td>8X</td>
<td></td>
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<td></td>
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<td></td>
</tr>
</tbody>
</table>

Table 3

Certain other vegetable oils and processed oils
Footnotes to Table 3

1/ Fractions.
2/ Crude.
3/ OZB for illipe butter, shea butter, oiticica oil and cashew nut shell oil and fractions thereof.
4/ For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials.
5/ Hydrogenated castor oil, so called "opal-wax".
6/ In immediate packings of a net capacity of 1 kg. or less (EEC), 5 kg. or less (Austria).
7/ Fractions: in packings of 5 kg. or less - S 3.15/kg.B or 20ZU; in other packings 12ZU; OZB for inedible oils and for margarine production.
8/ (1) Cashew nuts shell oil, wood oils and oiticica oil: OZB
   (2) Other: crude oil: NOK 0.16/kg.U
       non-crude oil: solid fractions 17ZU
       other 15ZU.
9/ Imports are subject to variable levies.
10/ GSP not applicable to Bulgaria, Romania and China.
11/ Castor oil: MFN SEK 0.045/kg.B, GSP 0Z.
12/ Bound at $22.96/tonne.
13/ Bound at $0.059/kg. except for hydrogenated castor oil.
14/ With respect to epoxidized vegetable oils (HS ex1518.00) and industrial fatty alcohols (1519.30), duties are being reduced in stages: 1.1.88 – 20ZU, GSP 15%, 1.1.89 – 17.5ZU, GSP 12.5%, 1.1.90 – 15ZU, GSP 10%, 1.1.91 – 12.5ZU, GSP 7.5%, 1.1.92 – 10ZU, GSP 5%.
15/ Sulphurolive oil and other oils: inedible - OZB; other oils - in immediate packings of 5 kg or less - S 3.15/kg.B or 19.5ZU, in other packings - 12ZU.
16/ Re-esterified linseed oil, castor oil and sulphurolive oil - OZB, re-esterified wood oil - OZU, other re-esterified products, inedible or for margarine production - OZU; other re-esterified products (except pumpkin-seed oil): soya-bean oil and cotton-seed oil, in immediate containers of 5 kg or less - 12Z + additional duty of 30% – 15.6ZB, in other containers - 13ZU; other products - soya-bean oil and cotton-seed oil - 12ZB, other - 15ZU; other than re-esterified products: inedible and for margarine production - OZU, other - in immediate packings of 5 kg or less - S 3.15/kg.B or 20ZU; in other packings - 12ZB.
17/ Linoxyn - 9ZB; mixtures of liquid fixed vegetable oils for technical purposes - OZB; castor oil, dehydrated or blown - 10ZB; other - 10ZU.
18/ Except for boiled linseed oil (7.5ZB, no GSP).
19/ 1516.2099 Illip, karite, makore touloucouna and babasou oils 8ZB; other - 15ZB or 17ZU.
20/ GSP applicable only to imports for technical use.
21/ Other than rapeseed for which MFN rate is 9ZB.
22/ Other than linseed and flaxseed for which MFN rate is 9.9$/Kg.U (No GSP).
4. Vegetable oil products

A. An overview of the tariff situation

| MFN OZB | CAN (crude glycerol), AUT (except glycerol), FIN (except two items), NOR (except 3 items), SWE (oleic acid), NZL (2 items) |
| MFN OZU | SWE (5 items) |
| GSP OZ | USA (except 2 items), JPN (except 2 items), EEC (except 2 items), AUT (glycerol), SWE (industrial fatty alcohols), CHE (except 2 items), AUS (glycerol), NZL (glycerol) |
| MFN/GSP dutiable | USA (acid oils from refining and industrial fatty alcohols), CAN (other than crude glycerol), JPA (stearic and oleic acid), EEC (oleic acid and industrial fatty alcohols), (mono-carboxylic fatty acids and acid oils from refining), NOR (oleic acid, acid oils from refining and industrial fatty alcohols), CHE (palmitine and stearic acid), AUS (other than glycerol), NZL (stearic acid, oleic acid and other industrial mono-carboxylic fatty acids) |

B. Major suppliers

(a) Stearic acid

USA (MYS,MEX), CAN (USA,EEC,IND,BRA), JPN (KOR,MYS), EEC (NOR,MYS,URY), SWE (EEC,NOR,URY), CHE (EEC)

(b) Oleic acid

USA (CAN,EEC,JPN) CAN (USA,EEC,IND,BRA) JPN (EEC,AUS), EEC (USA,CSK), NOR (EEC), CHE (EEC)

(c) Other industrial monocarboxitc fatty acids

USA (BRA,EEC,MYS,PHL), CAN (USA,EEC,IND,BRA), JPN(PHL,EEC,USA,BRA), EEC (MYS,USA,FIN,SWE) FIN (EEC), SWE (EEC), CHE (EEC), AUS (USA,MYS), NZL (AUS,EEC)
(d) Acid oils from refining

USA (BRA,CAN,ECE), CAN (USA,BRA), JPN (PHL,ECE,USA,BRA), ECE (MYS,USA,FIN,SWE), FIN (ECE), NOR (ECE), SWE (ECE), CHE (ECE), AUS (USA,MYS).

(e) Industrial fatty alcohols

USA (ECE,JPN), CAN (USA,ECE,IND,BRA), JPN (PHL,USA,ECE), ECE (USA), NOR (ECE), SWE (ECE), AUS (ECE)

(f) Glycerol, crude

USA (PHL, MYS), JPN (PHL), ECE (CIV,EGY,NGA,MYS), AUT (no imports), SWE (ECE), CHE (ECE), AUS (ECE,MYS,USA,SGP), NZL (MYS,IND,THA)

(g) Glycerol, refined

USA (ECE,BRA), CAN (USA,ECE,KOR,COL), JPN (PHL,USA), ECE (USA,PHL,CUB), AUT (ECE), SWE (ECE), CHE (ECE), AUS (IDN, MYS), NZL (MYS, IND, THA)

C. Countries having submitted indicative lists (and countries to which indicative lists have been addressed, if specified)

1519.11 Stearic acid
AUS (n.s), ASEAN (AUS,CAN,ECE,JPN,USA), PER (ECE)

1519.12 Oleic acid
AUS (n.s) ASEAN (CAN,ECE,JPN,USA), PER (ECE)

1519.19 Other
Industrial
mono-carboxylic
fatty acids
AUS (n.s) ASEAN (AUS,CAN,ECE,JPN,USA), PER (ECE), BRA (n.s)

1519.20 Acid oils from refining
AUS (n.s.) ASEAN (AUS,ECE,JPN), PER (ECE)

1519.30 Industrial fatty alcohols
AUS (n.s), ASEAN (JPN,USA)

1519.90 Other industrial mono-carboxylic fatty acids
ASEAN (AUS,CAN,ECE,JPN,USA)
<table>
<thead>
<tr>
<th>HS Code</th>
<th>Description</th>
<th>Destinations</th>
</tr>
</thead>
<tbody>
<tr>
<td>1520.10</td>
<td>Glycerol, crude; glycerol waters and glycerol lyes</td>
<td>AUS (n.s), ASEAN (EEC, JPN, USA), BRA (n.s)</td>
</tr>
<tr>
<td>1520.90</td>
<td>Glycerol, other including synthetic glycerol</td>
<td>AUS (n.s) ASEAN (AUS, JPN, USA), BRA (n.s)</td>
</tr>
</tbody>
</table>
### Table 4

Vegetable oil products

<table>
<thead>
<tr>
<th>H.S. Code No. (CCCN)</th>
<th>Harmonized commodity description</th>
<th>United States (TSUS)</th>
<th>Canada</th>
<th>Japan</th>
<th>EEC</th>
<th>Austria</th>
<th>Finland</th>
<th>Norway</th>
<th>Sweden</th>
<th>Switzerland</th>
<th>Austria</th>
<th>New Zealand</th>
</tr>
</thead>
<tbody>
<tr>
<td>1519.11 (1510)</td>
<td>Stearic acid MFN 3.3/d/kg. + 61B (49012)</td>
<td>12.51B</td>
<td>51B</td>
<td>41A</td>
<td>81B</td>
<td>01B</td>
<td>01B</td>
<td>01B</td>
<td>O1U</td>
<td>Sw F 0.05/ kg.B</td>
<td>101U</td>
<td>301U</td>
</tr>
<tr>
<td>GSP O1 - 3.22* O1</td>
<td>-</td>
<td>51</td>
<td>22.51</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1519.12 (1510)</td>
<td>Oleic acid MFN 3.3/d/kg. + 51B (49010)</td>
<td>12.51B</td>
<td>51B</td>
<td>41A</td>
<td>71B</td>
<td>01B</td>
<td>01B</td>
<td>NOK 0.16/ kg.B</td>
<td>O1B</td>
<td>Sw F 0.005/ kg.B</td>
<td>101U</td>
<td>301U</td>
</tr>
<tr>
<td>GSP O1 - 3.22* O1</td>
<td>-</td>
<td>O1</td>
<td>10</td>
<td>51</td>
<td>22.51</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1519.19 4110)</td>
<td>Other industrial mono-carboxylic fatty acids MFN 51B/-</td>
<td>12.51B</td>
<td>51B</td>
<td>41A</td>
<td>4.51B</td>
<td>01B</td>
<td>51U</td>
<td>O1B</td>
<td>O1U</td>
<td>Sw F 0.005/ kg.B</td>
<td>101U</td>
<td>301U</td>
</tr>
<tr>
<td>GSP exO1* (49024) - O1</td>
<td>O1</td>
<td>-</td>
<td>O1</td>
<td>51</td>
<td>22.51</td>
<td></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>1519.20 (1510)</td>
<td>Acid oils from refining MFN 51B/-</td>
<td>81B</td>
<td>51B</td>
<td>41A</td>
<td>4.51B</td>
<td>01B</td>
<td>51U</td>
<td>NOK 0.16/ kg.B</td>
<td>O1U</td>
<td>Sw F 0.005/ kg.B</td>
<td>101U</td>
<td>O1B</td>
</tr>
<tr>
<td>GSP - - O1</td>
<td>O1</td>
<td>-</td>
<td>O1</td>
<td>51</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1519.30 (1510)</td>
<td>Industrial fatty alcohols MFN O1et1 7.71B, 51B/-</td>
<td>12.51F, 51B</td>
<td>41A</td>
<td>61B</td>
<td>01B</td>
<td>01B</td>
<td>151B</td>
<td>61B</td>
<td>Sw F 0.005/ kg.B</td>
<td>81</td>
<td>O1B</td>
<td></td>
</tr>
<tr>
<td>GSP - - O1</td>
<td>51</td>
<td>-</td>
<td>O1</td>
<td>O1</td>
<td>51</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1520.10 (1511)</td>
<td>Glycerol, crude; glycerol waters and glycerol lyes MFN 0.46/ kg.B (42836)</td>
<td>01F</td>
<td>101B</td>
<td>6.41A</td>
<td>1.51B</td>
<td>51U</td>
<td>01B</td>
<td>O1U</td>
<td>Sw F 0.01/ kg.B</td>
<td>101U</td>
<td>01B</td>
<td></td>
</tr>
<tr>
<td>GSP O1</td>
<td>O1</td>
<td>O1</td>
<td>O1</td>
<td>O1</td>
<td>01</td>
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<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>1520.90 (1511)</td>
<td>Glycerol, other including synthetic glycerol MFN 1.11/ kg.B (42838)</td>
<td>12.51B</td>
<td>101B</td>
<td>6.41A</td>
<td>61B</td>
<td>S 1.75/ kg.B</td>
<td>O1B</td>
<td>O1B</td>
<td>O1U</td>
<td>Sw F 0.07/ kg.P</td>
<td>101U</td>
<td>201U</td>
</tr>
<tr>
<td>GSP O1 - O1</td>
<td>O1</td>
<td>O1</td>
<td>01</td>
<td></td>
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<td></td>
<td></td>
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</tr>
</tbody>
</table>

1/ TSUS 49024, 49020, 49014, 49020, 49022, 49026.
2/ Derived from coconut, palm-kernal or palm oil.
3/ TSUS 49020, 49022, 49026, 49100.
4/ TSUS 49065, 49073, 49075.
5/ For use in the manufacture of goods of heading No. 3402.
6/ Palmitine Sw F 0.05/kg.B.
7/ Having recourse to the escape clause for the EEC GSP scheme (EEC Regulation No. 3926/86, Article 32), EEC has suspended the application of this GSP rate to Malaysia with effect from 1 September 1987 (EEC Official Journal L/231/87).
8/ See footnote 14 on the previous page.
9/ Glycerol waters and lyes.
5. **Oilcakes and other solid residues**

A. **An overview of a tariff situation**

- MFN OZB: CAN, JPN, EEC, AUT, NOR, AUS
- GSP OZ: USA, CHE, NZL
- MFN/GSP dutiable: FIN, SWE

B. **Major suppliers**

USA (ARG, AUS), FIN (no imports), SWE (IDN, PHL, MYS), CHE (USA, ARG, EEC, BRA), NZL (USA)

C. **Countries having submitted indicative lists (and countries to which indicative lists have been addressed, if specified)**

n.s. = not specified

- 2305.00 Oilcake and other solid residues: - of ground nut: BRA (n.s.)
- 2306.50 - of coconut or copra: ASEAN (EEC)
- 2306.60 - of palm nuts or kernels: BRA (n.s.)
Table 5
Oilcakes and other solid residues

<table>
<thead>
<tr>
<th>Description</th>
<th>Harmonized commodity description</th>
<th>United States (TSUS)</th>
<th>EEC</th>
<th>Austria</th>
<th>Finland</th>
<th>Sweden</th>
<th>Switzerland</th>
<th>New Zealand</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oilcake and other solid residues</td>
<td>MFN 0.76/kg.U (18453)</td>
<td>OZB</td>
<td>Oilcake</td>
<td>OZB</td>
<td>10%U</td>
<td>Variable levies</td>
<td>Sw F 0.002/kg.U</td>
<td>5%U</td>
</tr>
<tr>
<td>- of ground nut</td>
<td>GSP 0%</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
<td>0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- of coconut or copra</td>
<td>MFN 0.76/kg.U (18453)</td>
<td>OZB</td>
<td>OZB</td>
<td>10%U</td>
<td>Variable levies</td>
<td>Sw F 0.002/kg.U</td>
<td>10%B 5%U</td>
<td></td>
</tr>
<tr>
<td></td>
<td>GSP 0%</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
<td>0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- of palm nuts or kernels</td>
<td>MFN 0.76/kg.U (18453)</td>
<td>OZB</td>
<td>OZB</td>
<td>10%U</td>
<td>Variable levies</td>
<td>Sw F 0.002/kg.U</td>
<td>5%U</td>
<td></td>
</tr>
<tr>
<td></td>
<td>GSP 0%</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
<td>0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- of other vegetable fats or oils</td>
<td>MFN 0.76/kg.U (18453)</td>
<td>OZB</td>
<td>OZB</td>
<td>10%U</td>
<td>Variable levies</td>
<td>Sw F 0.002/kg.U</td>
<td>5%U</td>
<td></td>
</tr>
<tr>
<td></td>
<td>GSP 0%</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
<td>0%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The residues may be in the form of slabs (cakes) or meal (defatted). Non-defatted meals fall within No. 1208.90
6. **Non-tariff measures**

(a) **Quantitative Restrictions**

The United States maintains an annual import quota on groundnuts (peanuts). The 1987 import quota was set at 1,709 metric tons (shelled), compared to a national production quota of 1,355,500 tons. Japan's imports of groundnuts for direct consumption was subject to a minimum quota allocation of 55,000 metric tons in 1985. Finland uses a discretionary licensing system for all imports in this sector. Switzerland restricts imports of oilcakes by global quota as provided for in its Protocol of Accession.

Amongst EEC members, quantitative restrictions on oilseeds and vegetable oils (excluding olive oil) will remain in effect for Spain and Portugal until 31 December 1990. Import quotas are determined in relation to any domestic supply deficit based on projected requirements. In the case of Portugal, quota limits apply only to supplies intended for human consumption while, for oilmeals, quantitative restrictions will be applied to imports from all sources, including ACP States until 31 December 1992. France and Spain restrict imports of industrial fatty alcohols.

Between 1984 and 1987, New Zealand removed quantitative restrictions on oilseeds, flours and meals, vegetable oil products and oilcakes. Most recently coconut oil was exempted from licensing. In the course of the last few years, global quotas have been lifted on all products except for vegetable oils and fats, hydrogenated, solidified or hardened, whether or not refined (HS 1516.20).

(b) **Other notified non-tariff measures**

Some countries apply import levies and surcharges. Amongst EEC members imports into Spain of most liquid edible vegetable oils (except olive oil) have been subject since March 1986 to variable levies which in August 1986 stood at the equivalent of US$475/ton. A special fee is applied by Sweden to some oilseeds, refined and unrefined vegetable oils and some oilcakes. In September 1986, these levies were the equivalent of US$987/ton for most oils and US$200 for oilmeals. Switzerland levies price supplements on oilseeds, flours and meals, fixed vegetable oils and oilcakes with a view to maintaining a certain balance between the market shares of vegetable and animal fatty substances. In September 1986 these ranged between the equivalent of US$997 and US$1,260 for fats and oils for food uses and between US$217 and US$291 for oilcakes. Finland levies taxes on consumption of edible vegetable oil; in addition, with effect from 1 January 1986, Finland introduced a tax on the consumption of oilmeals which is proportional to their protein content.

Another measure which has been under consideration by the European Communities is the possibility of introducing a "consumer price
stabilization mechanism", which may result either in the taxation of domestic and imported vegetable (and marine) edible oils or a subsidy to consumers depending on the level of market prices relating to a reference price. The revenue would be used to finance the cost of domestic vegetable oil production.

7. Product-specific proposals and indicative offers

USA - proposed the elimination of all support and protective measures on an agreed priority list of tropical agricultural products on an expedited basis, i.e. a period shorter than the ten year period envisaged in the US proposal on agriculture (MTN.GNG/NG6/W/17).

EEC - did not include oilseeds, vegetable oils and oilcakes in its offer on tropical products in MTN.GNG/NG6/W/13 and NG6/LT/3. The EEC took the view that a negotiation on these products could only be held successfully in the large framework of the overall agricultural negotiations (MTN.GNG/NG6/W/13 and MTN.GNG/NG6/LT/3).

Hungary - its initial offers of GSP improvements circulated as MTN.GNG/NG6/LT/11 include the following lists of products:

**GSP dutiable items for which GSP duty-free has been offered**

15.08-00 Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified.

**Non-GSP items for which GSP at substantially reduced tariff rates has been offered**

12.02 Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour):

-99 Other

15.12 Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:

-99 Other

Hungary - its submission indicates that the following items have already been granted GSP duty-free treatment.

12.01 Oilseeds and oleaginous fruit, whole or broken:

-01 Groundnuts for human consumption
-02 Groundnuts for oil extraction
-03 Fruit classified under heading No. 08.01, of non-edible quality
-04 Soya beans
-99 Other

15.07 Fixed vegetable oils, fluid or solid, crude, refined or purified:
-01 Wood oil and Japan wax
-02 Castor oil
-99 Other

15.11 Glycerol and glycerol lyes:
-01 Crude glycerol, sweet water and glycerol lyes
-99 Other (including synthetic glycerol)

15.12 Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:
-01 Solidified fish oil
-02 Solidified palm oil

23.04-00 Oilcake and other residues (except dregs) resulting from the extraction of vegetable oils.

Note:

Proposals which apply to tropical products generally are not included in this section. Such proposals are summarized in document MTN.GNG/NG6/W/18/Rev.1 which covers the written and oral proposals made by participants up to 18 March 1988. Some of these proposals as well as further proposals received can also be found in the indicative lists submitted by participants circulated under the MTN.GNG/NG6/LT series.