

Table 1
Consumption Prices and Taxation
of COFFEE in 1958

		United States	United Kingdom	Sweden	Denmark ^a	France	Germany	Italy	Finland	Japan
Import price - green coffee	US cents per kg	96.8	93.3	114.8	112.4	94.1	127.8	102.0	94.7	108.9
Import duty	US cents per kg	-	1.3-3.9	8.7	25.5	16.9	23.8	9.3	93.8	38.1
Revenue and turnover taxes and other fiscal charges			-	6.8	-	34.0	90.4	94.6	n.a.	14.7
<u>Total charges</u>	US cents per kg		1.3-3.9	15.5	25.5	50.9	114.2	103.9	(93.8)	52.8
Total charges as percent of the import price	percent	0	1.4-4.2	13.5	22.5	54.0	89.4	101.9	99.0 ^d	48.5
Retail price - roasted coffee	US cents per kg	200	242	249	275	211	462	349	356	..
Per caput consumption (green basis)	kg	7.2	0.86	8.5	7.4	4.24	2.96	1.00	7.2	0.07
Revenue raised on coffee	million \$	0	0.9	9.8	8.4	96.2	176.4	84.6	29.6 ^d	3.1
Total Central government receipts	million \$	69 083 ^b	15 691	2 413 ^b	859.8	9 848	7 532 ^c	4 608 ^b	847.2	3 550 ^c
Coffee revenue as percent of total government receipts	percent	0	0.01	0.04	0.97	0.95	2.34	1.83	3.49 ^d	0.08

^a 1957

^b Fiscal year 1957/58 ending 30 June.

^c Fiscal year 1958/59 ending 31 March.

^d Not including turnover tax.

Note: For Denmark, France, Italy and Sweden imports were used in the absence of genuine consumption data. Except for United Kingdom the revenue raised on coffee is a theoretical value based on consumption and fiscal charges (import duty and internal taxes).

Sources: The import prices have been calculated from data shown in national trade returns and converted into US \$ at official exchange rates; the import duties and other fiscal charges are taken from Doc. COM.111/7/Add.1/Rev.1 and COM.111/16; the retail prices have been taken from the Supplement to the International Labor Review or from national publications; per caput consumption is based on data supplied in replies to the Committee III questionnaire except for countries already mentioned; the population statistics have been taken from United Nations Monthly Bulletin of Statistics, February 1960 and those on Central government receipts are taken from United Nations Statistical Yearbook, 1953, table 171.

Table 2
Consumption Prices and Taxation
of TEA in 1958

		United States	United Kingdom	Australia	New Zealand ^d	Finland	France	Germany	Italy	Austria
Import price	US cents per kg	102.3	133.7	119.3	96.5	196.7	173.2	143.2	140.8	145.9
Import duty	US cents per kg	-	0-5.1	6.2	0-2.6	108	46.8-52.0	56.0	72.0	134.6
Revenue and turnover taxes and other fiscal charges	US cents per kg	-	-	-	-	(66 ^d)	43.6	104.5	18.3	7.7
<u>Total charges</u>	US cents per kg	0	0-5.1	6.2	0-2.6	(174)	90.4-95.6	160.5	90.3	142.3
Total charges as percent of the import price	percent	0	0-3.8	5.2	0-2.6	(88)	52.2-55.2	112.1	64.1	97.5
Retail price	US cents per kg	386	208	166	216	..	579	738	491	442
Per caput consumption	kg	0.3	4.5	2.9	3.6	0.08	0.04	0.12	0.03	0.08
Revenue raised on tea	million \$	0	1.1	1.8	0-0.2	(0.6)	1.4-1.5	10.1	1.2	0.8
Total government receipts	million \$	69 083 ^b	15 691	2 706 ^b	746 ^c	847.2	9 848	7 532 ^c	4 608 ^b	1 357
Revenue on tea as percent of total government receipts	percent	0	0.01	0.06	0.02	(0.07)	0.01	0.13	0.03	0.06

^a 1957

^b Fiscal year 1957/58 ending 30 June.

^c Fiscal year 1958/59 ending 31 March.

^d Rough estimate based on tax revenue and quantities of tea imported.

Note: For Australia, New Zealand, Finland, France, Italy and Austria imports were used in the absence of genuine consumption data. Except for United Kingdom the revenue raised on tea is a theoretical value based on consumption and fiscal charges (import duty and internal taxes).

Sources: The import prices have been calculated from data shown in national trade returns and converted into US \$ at official exchange rates; the import duties and other fiscal charges are taken from Doc. COM.111/7/Add.1/Rev.1; the retail prices have been taken from the Supplement to the International Labor Review; per caput consumption is based on data supplied in replies to the Committee III questionnaire except for countries already mentioned; the population statistics have been taken from United Nations Monthly Bulletin of Statistics, February 1960 and those on Central government receipts are taken from United Nations Statistical Yearbook, 1958, Table 171.

Table 3
Consumption, Prices and Taxation
COCOA BEANS, 1958

		United States	United Kingdom	Netherlands	Denmark ^a	Finland	Japan
Import price	US cents per kg	85.9	87.2	87.9	102.7	96.9	99.5
Import duty	US cents per kg	-	3.2 - 3.7	-	-	28.0	19.9
Revenue and turnover taxes and other fiscal charges	US cents per kg	-	-	4.4	82.0	neglig.	-
Total charges	US cents per kg	-	3.2 - 3.7	4.4	82.0	28.0	19.9
Total charges as percent of the import price	percent	0	3.7 - 4.2	5.0	79.8	28.9	20
Per caput consumption	kg	1.2	1.9	5.7	1.1	0.1	0.06
Revenue raised on cocoa	million \$	0	3.2 ^d	2.7	3.9	0.1	1.1
Total central government receipts	million \$	69 083 ^b	15 691	2 070	859.8	847.2 ^b	3 550 ^c
Cocoa revenue as percent of total government receipts	percent	0	0.02	0.1	0.5	0.01	0.03

^a 1957

^b Fiscal year 1957/58 ending 30 June.

^c Fiscal year 1958/59 ending 31 March.

^d Including revenue from imported cocoa preparations.

Note: Since cocoa beans are not consumed directly, but only in the form of chocolate, cocoa powder, etc., no retail price can be given. Moreover, apparent consumption of cocoa beans in countries such as the Netherlands and the United Kingdom which export cocoa products in substantial quantities does not represent genuine domestic take off. Except for the United Kingdom the revenue raised on coffee is a theoretical value based on consumption and fiscal charges (import duty and internal taxes).

Sources: The import prices have been calculated from data shown in national trade returns and converted into US \$ at official exchange rates; the import duties and other fiscal charges are taken from Doc. COM.111/7/Add.1/Rev.1; the population statistics have been taken from United Nations Monthly Bulletin of Statistics, February 1960 and those on Central government receipts are taken from United Nations Statistical Yearbook, 1958, Table 171.