

**Negotiating Group on Market Access**

**INCIDENCE OF NON-AD VALOREM TARIFFS IN MEMBERS'  
TARIFF SCHEDULES AND POSSIBLE APPROACHES TO  
THE ESTIMATION OF AD VALOREM EQUIVALENTS**

Note by the Secretariat<sup>1</sup>

**I. INTRODUCTION**

1. In their WTO schedules, Members use a variety of formats to specify individual tariff commitments. In most cases, Members specify tariffs in *ad valorem* terms, which is a simple percentage of the value of the imported product. However, some countries choose to specify some or all tariffs in specific or other non-*ad valorem* (NAV) formats, particularly on the imports of agricultural products.

2. This paper reviews the NAV bound duties<sup>2</sup> in the Consolidated Tariff Schedules database (CTS) and the applied duties in the latest tariff schedules submitted by WTO Members to the Integrated Data Base (IDB). It is necessary to review both bound and applied schedules since the NAV may be specified differently in each schedule for the same Member. The paper then considers possible approaches to estimating *Ad Valorem* Equivalents (AVEs) and discusses issues raised in respect of these various methodologies.

**II. NON-AD VALOREM TARIFFS**

**A. CLASSIFICATION OF NAV TARIFFS**

3. NAV tariffs can be classified in the following categories:

- Specific tariff rates: The customs duty is not related to the value of the imported goods but to the weight, volume, surface, etc. of the goods. The specific duty stipulates how many units of currency are to be levied per unit of quantity (e.g. 2.00 Swiss Francs per kg);
- Compound rates: The customs duty is a tariff comprising an *ad valorem* duty to which is added or subtracted a specific duty (e.g. 10 per cent plus \$2.00/kg; 20 per cent less \$2.00/kg);
- Mixed duty rates.<sup>3</sup> In general, this type of duty ensures a minimum or maximum level of protection through a choice between an *ad valorem* duty and a specific duty (e.g. 10 per cent minimum \$2.00/kg; 10 per cent or \$2.00/kg, whichever is less);

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<sup>1</sup> This document has been prepared under the Secretariat's own responsibility and is not intended to prejudice the positions of any Members and to their rights and obligations under the WTO.

<sup>2</sup> Tariffs and duties shall be used interchangeably in this document.

<sup>3</sup> The IDB uses the term mixed duty. Other sources may use the term alternative duty.

- Technical duty rates: The customs duty is determined by complex technical factors such as alcohol content, sugar content or the value of the imported product (e.g. 8.2 per cent + T1, where T1 refers to a specific formula duty based on the agricultural component of the product).
4. A more detailed typology of tariffs is given in Annex Table 1a. It presents in a standardized way *ad valorem*, specific and compound duties and various ways in which mixed duties can be expressed. Annex Table 1b lists technical duties and other duties that cannot be converted to AVEs with the information available in the IDB.

### III. INCIDENCE OF NAV TARIFFS IN THE IDB AND CTS DATABASES

5. The tariff schedules of about half the submissions to the IDB express some MFN applied duties as NAV tariffs.<sup>4</sup> Annex Table 2a provides detailed information for those WTO Members with NAV duties, broken down by type of NAV duty and by sector.<sup>5</sup> The shares with respect to the total number of agricultural and industrial tariff lines is also provided. Annex Table 2b provides the information on Members providing AVEs to the IDB.

6. Overall, the share of NAV tariff lines in total tariff lines for the Members with NAV tariffs in the IDB is 6.6 percent. Thirty three countries have less than 5 per cent of NAVs in their tariff lines and 17 have less than 1 per cent. Special mention should be made of Switzerland, with 83 per cent of its tariff lines consisting of NAV duties.

7. The incidence of NAV duties is highest for agricultural products (19 per cent of total agricultural tariff lines, compared to only 4 per cent for industrial products).<sup>6</sup> Excluding Switzerland, the share of NAV lines can be as high as 60 per cent of all agricultural tariff lines and as high as 26 per cent for non-agricultural tariff lines. Developed country Members are the greatest users of NAVs in agriculture: Canada (26 per cent), European Communities (45 per cent), Iceland (25 per cent), Norway (63 per cent) and United States (43 per cent). A number of economies in transition have also relatively high shares: Belarus (33 per cent), Bulgaria (15 per cent), Poland (25 per cent), Russian Federation (33 per cent). Among the developing country Members, Cyprus (50 per cent) and Thailand (56 per cent) have the highest incidence.

8. Annex Table 3 presents the incidence of NAV duties in the CTS database. Forty Members include NAV duties in their tariff schedules of concessions. The picture for Members with a relatively high incidence of NAV duties in their schedules of concessions is similar to that in the IDB. Malta is an exception, as it has replaced almost all its bound NAV duties in agriculture (84 per cent of total agricultural lines) with *ad valorem* duties in its latest applied tariff. On the other hand, it can be seen that a number of developing Members currently expressing their tariffs in NAV terms in the IDB did not bind them in this format. Among those with high incidence are: Djibouti – 15 per cent of its total agricultural lines and South Africa – 13 per cent of its agricultural lines and 26 per cent of its industrial lines. Similarly, some economies in transition (including Belarus, the Former Yugoslav Republic of Macedonia, and the Russian Federation) use a relatively high number of NAV duties in their national applied tariffs.

9. The incidence of NAV lines by chapter of the Harmonized System nomenclature in the IDB and CTS databases, is presented in Annex Table 4.<sup>7</sup> A higher incidence of NAV duties appear in agricultural products such as meat products (chapter 02), dairy produce (chapter 04), sugars

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<sup>4</sup> The statistics refer to the status of IDB and CTS files as of 31 January 2003.

<sup>5</sup> The agriculture sector includes products covered by the Agreement on Agriculture; the industry lines include other products not covered by the Agreement on Agriculture.

<sup>6</sup> Taking into account only Members with NAV tariffs in the IDB.

<sup>7</sup> Given the specificity of Switzerland, which has only specific duties in addition to duty free tariffs, its tariff lines have been excluded from Annex Table 4.

(chapter 17), cocoa (chapter 18), preparations of cereals, flour, starch or milk (chapter 19) and beverages (chapter 22). For industrial products, most of the NAV lines are concentrated in textile products.

#### IV. CONVERSION OF NAV TARIFFS TO AVES

10. The existence of NAV tariffs in Members' schedules makes it extremely difficult to arrive at a meaningful picture of the level of tariffs, unless those rates can be converted to AVEs. For example, the recent document on Members' Tariff Profiles (TN/MA/S/4/Rev.1) produced for the Negotiating Group on Market Access (for non-agricultural products) could only include NAV tariffs in the calculations of duty averages and maxima for those Members who had provided AVEs (see Annex Table 2b).

11. Conversion of NAV tariffs to AVEs is being discussed in the Negotiating Group on Market Access as well as in the Special Session of the Committee on Agriculture. The overview of proposals submitted to the Negotiating Group on Market Access (TN/MA/6/Rev.1) notes that several of these proposals are related to issue of NAV tariffs. Whereas some submissions speak more generally of the need to maximize the use of *ad valorem* rates<sup>8</sup>, others state that Members should consider converting all NAV duties to *ad valorem* rates.<sup>9</sup> One proposal calls for a common methodology to calculate these rates.<sup>10</sup>

12. The conversion of NAV duties to AVEs would allow all tariffs to be included in the tariff reduction formulae proposed in the context of discussions on tariff reduction modalities. Table 1 compares the result of a linear with a non-linear tariff reduction when applied to different initial tariffs. The Swiss formula, with a coefficient of 12, has been used as an example of a non-linear formula.<sup>11</sup> Whereas a linear reduction applies to *ad valorem* as well as NAV duties, a non-linear cut cannot be applied on NAV duties unless AVEs are provided. It should be noted though that even if a linear cut can be applied to NAVs the resulting tariffs cannot be considered in the calculation of statistical indicators such as tariff averages.

Table 1 Linear and non-linear cut applied to *ad valorem* and NAV duties

	Initial tariff $t_0$	Linear cut 50 per cent $t_1$	Swiss formula (coef. 12) $t_1 = (12*t_0) / (12+t_0)$
Case 1	20 per cent	10 per cent	7.5 per cent
Case 2	\$50/tonne	\$25/tonne	?
Case 3	30 per cent or \$20/tonne, whichever is the greatest	15 per cent or \$10/tonne, whichever is the greatest	?

<sup>8</sup> TN/MA/W/9 (Canada), TN/MA/W/18 (US).

<sup>9</sup> TN/MA/W/6/Add.1 (Korea), TN/MA/W/23 (MERCOSUR), TN/MA/W/14 (Oman), TN/MA/W/8 (Singapore).

<sup>10</sup> TN/MA/W/31 (Egypt, India, Indonesia, Kenya, Malaysia, Nigeria, Tanzania, Uganda and Zimbabwe).

<sup>11</sup> For a discussion of the properties of various tariff reduction formulae see document TN/MA/S/3/Rev.2.

## V. APPROACHES TO ESTIMATING AVEs

### A. OVERVIEW

13. The Secretariat does not calculate AVEs for inclusion in either the IDB or the CTS.<sup>12</sup> This practice originates from discussions in the Informal Advisory Group to the IDB – a body established during the Uruguay Round. Only AVEs that have been supplied by Members are reported in the IDB. Only five Members have submitted AVEs to the IDB, as indicated in Annex Table 2b. The basis for the calculations is generally not provided.

14. The Secretariat's background paper "Ad valorem, Specific and Other Tariffs" (AIE/S5, 6 February 1998) presented two main methods of AVE estimation that have been used in the GATT/WTO context and which both require that imports have actually taken place for the tariff lines and specific duties in question:

- the use of revenue collected divided by the value of imports, and
- the use of unit values of traded products.

15. Although the use of actual trade data is not the only way of calculating AVEs, under the appropriate circumstances it gives the most accurate information for a particular product. If there is no trade in the product concerned, it could be considered that the price of the product (including the tariff) concerned is, at that point in time, "economically prohibitive". This does not necessarily mean that the tariff is "high", but that because of the nature of domestic demand, the competitiveness of domestic production, distribution peculiarities, transport costs, etc., it is not attractive for traders to import that product.

16. In all cases the limits of AVEs must be kept in mind.<sup>13</sup> AVEs are only a snap-shot of the actual effect of a specific duty in the reference period used for the calculation. Even though the specific duties used are fixed, their impact may change over time and in relation to each shipment. Moreover, AVEs are usually calculated in terms of annual averages and, in this case, they can only be assessed at the end of the period, when all relevant trade data have been collected. The annual averages also mask a potentially wide variation of AVEs. For example, a shipment of lower valued products has a higher AVE than that of a high value shipment. Thus, the AVEs assessed by some exporting Members could be significantly different from those assessed by others because of different unit values, for example due to seasonal differences.

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<sup>12</sup> For the Trade Policy Reviews the Secretariat takes into account only the *ad valorem* part of all compound and certain mixed duties if AVEs are not provided by the Member. These "substitutes" for AVEs are used in all statistical tables of the Trade Policy Reviews. Outside the WTO a number of initiatives to estimate AVEs have been undertaken. These include Gibson et. al (2001), ITC (2001), OECD (1997) and Stawowy (2001).

<sup>13</sup> It should also be kept in mind in what follows that there is a more general limit to the concept of *ad valorem* equivalents. When replacing one type of tariff structure with a significantly different type of structure the protection cannot be made "equivalent" in a general sense. The two structures may perhaps raise the same amount of tariff revenue or give rise to the same trade flows or to the same production or consumption patterns. But it will generally not be possible to find one *ad valorem* tariff structure which, if implemented, would precisely regenerate several or all of these features. Consequently, when seeking to define an AVE structure, the specific sense in which it will be "equivalent" to the original structure would need to be specified. In other words, there is no generally "correct" way of making such a conversion - what is "correct" will depend on the specific definition of the term "equivalent" that is employed.

## B. REVENUE METHOD

17. According to this method, AVEs are estimated as a ratio of customs revenue collected on a particular product (at the tariff line level) to the value of imports of the same product. Revenues of \$10 million collected on an import value of \$100 million, for example, would give an AVE of 10 per cent, even though the actual tariffs were collected on a dollar per tonne basis. While for certain purposes this method can technically be accurate, it has a number of shortcomings:

- data on revenue collection by tariff line are often unavailable publicly, or even to statistical agencies (though customs authorities normally collect information at this level).
- where data are available, a major problem with this method of estimation is that it can measure only the AVEs of applied tariffs but not those of bound tariffs, except when applied duties are equal to bound duties.
- AVEs may understate the applied MFN tariff rate if any trade within the product category concerned flows under a preferential trading arrangement, such as a GSP scheme, a special regime for least-developed countries, or a free trade area.
- other duties and charges, duty drawbacks, safeguard measures, anti-dumping duties, tariffs waived for re-export, and so on may affect the estimations as well. Adjustments for all these factors designed to identify the actual MFN rate may be a cumbersome exercise.<sup>14</sup>

## C. UNIT VALUE METHOD

18. The unit value method of estimating AVEs requires that the specific tariff is expressed as a ratio of the unit price of the associated import flow. Given the lack of detailed data available on import prices at the tariff line level, an estimate of unit import prices can be made simply by dividing the value of imports by their volume for the tariff line concerned. For example, if the c.i.f. import value of a good is \$10,000 and the quantity imported is 100 tonnes, the unit value is \$100 per tonne. Then if the specific duty were \$10 per tonne, the AVE would be 10 per cent.

19. The results of this approach can provide, in a technical sense, an accurate assessment and, as long as volume and value statistics are collected in the same manner. Nevertheless, this method may prove very time-consuming as NAV duties are often not simply specific rates that can be directly compared to unit values, but may be compound, mixed or technical rates that require additional calculations, and in some instances also additional data.

20. The quality of the estimation of AVEs using the unit value method depends very much on the quality of the underlying import values and quantities. As quantity information is not always measured with the same degree of precision as import values the resulting unit values may yield estimates which may vary considerably among members. It would therefore appear necessary to evaluate tariff line unit values in the context of Members' and world HS 6 digit unit values. Significant deviations which cannot be explained by the properties of the underlying product category should be closely scrutinized and excessive unit values should possibly be "capped" at a certain percentile range of 'acceptable' unit values around the world mean unit value.

21. The other remaining problem is that of technical duties which cannot be converted to AVEs without detailed additional information on the import flows. The revenue method could be used successfully in this context if there are no preferences and, regarding bound rates, only if those are equal to the MFN applied rates.

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<sup>14</sup> Such adjustments might not be necessary if the reason for amassing AVE data is to make an economic assessment of protection levels.

22. In conclusion, it appears that the unit value method is a viable methodology for estimating AVE in an internationally comparable way. Like the revenue method it requires that imports have taken place in the reference period in order to calculate tariff line unit values. However, in the absence of such information, approximate AVEs could still be calculated using higher level aggregates, i.e. HS 6 digit based unit values. If these are not available at the level of the Member concerned, regional or world unit values could be used.

#### D. ESTIMATION OF AVEs

23. The estimation of the AVE (in per cent) of a simple specific tariff using the revenue method is expressed in the following formula:

$$AVE = \frac{rev}{v} \times 100 \text{ where } rev = sp \times q \text{ and}$$

rev – Duty revenue  
 sp – Specific tariff  
 v – Import value  
 q – Import quantity

24. The estimation of the AVE (in per cent) of a simple specific tariff using unit values is expressed in the following formula:

$$AVE = \frac{sp}{uv} \times 100 \text{ where, } uv = \frac{v}{q} \text{ and}$$

sp – Specific tariff  
 uv – Import unit value  
 v – Import value  
 q – Import quantity

25. Specific tariffs are generally expressed in national currency units. If import values are not provided in the national currency, exchange rates are required.<sup>15</sup> A quantity units conversion factor is necessary when the specific tariff and the import quantities are not expressed in the same units.

26. An example of the estimation of an AVE for a specific duty is given in Table 2. Using the formulae presented above revenue method and unit value method yield the same results because there is only one duty rate and revenue and trade information is available.

Table 2 Example with specific tariff: \$20/tonne

	Import value (US \$)	Import quantity (tonnes)	Tariff revenue (US \$)	Unit value	AVE in per cent
Case 1	1000	10	200	\$100/tonne	20
Case 2	500	10	200	\$50/tonne	40

<sup>15</sup> For the conversions of import values reported in national currency in IDB submissions annual averages of market exchange rates reported in the IMF's International Financial Statistics unless exchange rates have been provided with the IDB submissions.

27. Compound and mixed tariffs contain at least one simple specific component and/or at least one ad valorem component, linked with logical and/or arithmetic operators. The computable ones correspond to those identified in the IDB files and listed in Annex Table 1a.16

28. The computable tariffs are of the following types:

- Addition or subtraction of specific and/or *ad valorem* tariff components
- Choice between specific and/or *ad valorem* tariff components
- Choice between specific and/or *ad valorem* tariff components, subject to upper and/or lower limits

29. The non-computable tariffs include, among others:

- Tariff element applicable to input content, for example agricultural component or metal content
- Two or more tariff components specified, but without indication of what condition to apply
- Tariff lines with incomplete descriptions

30. Technical tariffs are in general non-computable, but trade affected by these tariffs is relatively low compared to all trade with NAV MFN applied duties. If one considers the latest tariff and trade data available in the IDB for the QUAD countries, the amount of trade corresponding to the tariff lines for which the MFN applied duty is expressed in NAV terms represents approximately 7 per cent of total trade. Only around 4 per cent of this trade is related to technical duties.

31. An example of the estimation of an AVE for a mixed duty is given in Table 3. Again revenue method and unit value method yield the same results because there is only one duty rate and revenue and trade information is available.

Table 3 Example with mixed tariff: 20 per cent or \$20/tonne, whichever is the greatest

	Import value (US \$)	Import quantity (tonnes)	Tariff revenue (US \$)	Unit value	AVE in per cent
Case 1	1000	10	200	\$100/tonne	20
Case 2	500	10	200	\$50/tonne	40
Case 3	2000	10	400	\$200/tonne	20

## VI. CONCLUSIONS

32. The document has shown that AVEs can be estimated for NAV tariffs. The estimation of AVEs in a transparent and internationally comparable way for all Members appears to be an important step forward in understanding better the diverse structures of protection that prevail in WTO Member countries. It is also a necessary prerequisite for the application of any non-linear, harmonizing tariff cutting formula.

33. Two methods for estimating AVEs were presented: the revenue method and the unit value method. They yield the same results if the underlying import flows face the same MFN tariff treatment. However, the unit value method is relatively easier to apply to situations with no trade flows and/or situations with multiple preferential rates.

34. It is important to note that some Members estimate AVEs in their tariff schedules. In some cases these are for internal purposes, such as to assess the implications of their tariff profile and in

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<sup>16</sup> Stawowy (2001) identified a range of compound and alternative tariffs in various schedules. Several were computable as AVEs, but others were not.

others they supply them to international agencies. The methodologies presented in this document and/or similar methods used by other international agencies and certain national administrations could serve as benchmarks for coordinated action at the international level to enhance the transparency of tariff regimes. It would also be important to have an internationally accepted benchmark that can be used for any multilateral review of AVE estimation done by Members.

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**Table 1a: Typology of tariffs**

Type of duty	Functional form	Example	
<i>Ad valorem</i>			
<i>Ad valorem</i>	$av = \frac{\text{duty amount}}{\text{import value unit}} \times 100$	5 per cent	
<i>Non ad valorem</i>			
Specific	$sp = \frac{\text{duty amount}}{\text{import quantity unit}}$	15 Fr./100 kg brut	Switzerland
Compound	av+sp	15 per cent + \$12,000 each	Australia
Mixed	max(av, sp)	40 per cent or 622 eur/t, whichever is higher	Bulgaria
	min(av, sp)	45 per cent or Rs 55 per kg, whichever is lower	India
	max(av <sub>1</sub> , av <sub>2</sub> +sp)	4.5 per cent or 3.5 per cent +1.21yen/m <sup>2</sup> , whichever is greater	Japan
	min(av <sub>1</sub> +sp, av <sub>2</sub> )	7 per cent + 89,40 €100 kg or 50 per cent, whichever is lower	Croatia
	min(av <sub>1</sub> +sp <sub>1</sub> , av <sub>2</sub> +sp <sub>2</sub> )	9.1 per cent + 45.1 €100 kg/net or 18.9 per cent + 16.5 €100 kg/net whichever is lower	European Communities
	max(min(av <sub>1</sub> , sp <sub>1</sub> ), sp <sub>2</sub> )	15 per cent or 125yen/l, whichever is less, subject to a minimum customs duty of 67yen/l	Japan
	$\begin{cases} av & \text{if } sp_1 \leq av_1 \leq sp_2 \\ sp_1 & \text{if } av \leq sp_1 \\ sp_2 & \text{if } av \geq sp_2 \end{cases}$	5 per cent but not less than 4.74¢/kg or more than 9.48¢/kg	Canada

**Table 1b: Some examples of non-computable NAV tariffs**

Example		Description
9 per cent + EA MAX 18.7 per cent + ADS/Z	EU	Technical duty. EA refers to a duty on the agricultural component and AD S/Z represent an additional duty on sugar.
0.68 Norwegian Kroner per kg + MX	Norway	Technical duty. MX represents the real content of agricultural ingredients.
5 per cent, or, if lower, 0.45\$/kg TSS	Australia	Technical duty. TSS = kilograms total soluble solids
40 per cent or 54 per cent with a maximum of 4 225c/kg	South Africa	No indication of what condition to apply

Note:

Examples have been standardized and do not reflect necessarily the original expression in the tariff schedule.

**Table 2a: NAV duties in the IDB applied tariffs**

Member / Country in Accession	Year	Digit	Specific		Compound		Mixed		Others		In per cent of all tariff lines		
			Agr	Ind	Agr	Ind	Agr	Ind	Agr	Ind	Agr	Ind	Total
AUSTRALIA	2001	8	5	0	0	8	2	0	0	0	0.9	0.2	0.3
BANGLADESH	1999	8	0	3	0	0	0	0	0	5	0.0	0.1	0.1
BARBADOS	2001	10	62	24	0	0	0	0	0	0	5.9	0.4	1.3
BELARUS	2001	9	77	1	0	71	663	743	0	0	32.8	9.5	14.3
BRUNEI DARUSSALAM	2001	9	68	19	0	0	0	0	0	1	7.3	0.4	1.4
BULGARIA	2001	9	40	0	166	0	121	1	0	0	15.1	0.0	3.1
CANADA	2001	8	139	0	51	5	161	13	15	0	25.7	0.2	4.0
CHINA	2002	8	7	35	0	7	0	0	0	3	0.7	0.7	0.7
CROATIA	2001	9	0	0	44	0	182	0	0	0	19.3	0.0	2.9
CYPRUS	2001	10	350	97	1056	0	0	0	0	0	49.7	1.2	13.5
DJIBOUTI	1999	8	68	0	34	16	0	0	0	0	14.9	0.4	2.3
EUROPEAN COMMUNITIES	2002	8	598	5	240	0	51	34	88	1	45.4	0.5	9.7
FORMER YUGOSLAV REPUBLIC OF MACEDONIA	2001	10	0	0	309	8	0	0	0	0	14.4	0.1	3.0
ICELAND	2000	8	50	0	302	0	0	0	0	0	25.0	0.0	4.7
INDIA	2001	6	2	0	0	0	0	332	0	0	0.3	7.0	6.1
ISRAEL	1999	8	40	30	168	536	158	392	0	0	27.4	11.3	13.4
JAPAN	2001	9	178	46	56	0	46	251	16	0	16.5	4.1	6.6
JORDAN	2001	9	0	0	7	2	0	0	0	0	0.8	0.0	0.1
KENYA	1999	8	0	30	0	0	56	566	0	0	6.8	11.6	11.0
KOREA, REPUBLIC OF	2001	10	0	21	0	0	33	0	0	0	2.2	0.2	0.5
KYRGYZ REPUBLIC	2001	9	11	0	0	0	134	0	0	0	6.5	0.0	1.4
LATVIA	1999	9	7	0	0	0	0	0	0	0	0.3	0.0	0.1
LITHUANIA	2001	9	8	0	0	0	248	0	0	0	10.6	0.0	2.3
MALAWI	2000	8	0	0	0	0	0	0	0	1	0.0	0.0	0.0
MALAYSIA	2001	10	36	0	33	2	1	10	0	0	6.0	0.1	0.8
MALTA	2001	10	4	5	0	0	0	0	0	0	0.2	0.1	0.1
MAURITIUS	2001	8	1	2	0	0	0	0	0	0	0.1	0.0	0.1
MEXICO	2001	8	10	0	42	3	0	0	0	0	4.9	0.0	0.5
MOROCCO	1997	8	0	0	0	0	0	0	0	13	0.0	0.2	0.1
NEW ZEALAND	1999	8	4	184	0	11	0	0	0	34	0.4	3.7	3.2
NORWAY	2002	8	800	5	3	0	0	0	43	0	63.3	0.1	11.9
PAKISTAN	2001	8	37	7	0	3	0	0	0	1	5.3	0.2	0.9
POLAND	2000	9	35	0	74	0	442	79	0	0	25.1	0.9	6.0
RUSSIAN FEDERATION	2001	10	77	1	0	71	680	750	0	0	32.7	9.4	14.3
SEPARATE CUSTOMS TERRITORY OF TAIWAN, PENGHU, KINMEN AND MATSU	2001	8	14	28	0	0	27	86	0	0	3.4	1.6	1.8
SINGAPORE	2001	9	4	0	0	0	0	0	0	0	0.5	0.0	0.1
SLOVENIA	2001	9	0	0	393	0	0	0	0	0	18.7	0.0	3.8
SOLOMON ISLANDS	1998	8	33	30	0	36	0	0	0	0	4.5	1.5	1.9
SOUTH AFRICA	2001	8	95	91	3	0	12	1725	0	0	13.0	26.1	24.6
SRI LANKA	2001	8	29	1	0	0	10	0	0	0	4.7	0.0	0.6

Member / Country in Accession	Year	Digit	Specific		Compound		Mixed		Others		In per cent of all tariff lines		
			Agr	Ind	Agr	Ind	Agr	Ind	Agr	Ind	Agr	Ind	Total
SWITZERLAND	2001	8	1900	5039	0	0	0	0	0	0	86.4	82.2	83.3
THAILAND	1999	10	116	37	0	0	441	917	0	0	55.6	16.3	22.0
TURKEY	2001	12	11	12	122	0	1	64	91	1	7.0	0.5	1.6
UNITED STATES	2001	8	621	58	111	349	0	0	16	133	43.0	6.4	12.6
ZIMBABWE	2001	8	9	15	0	146	11	0	0	0	2.5	3.1	3.0
Total			5541	5787	3209	1264	3417	5386	262	193	19.3	4.0	6.6

**Note:**

NAV tariffs recorded as "other" represent technical duties which may be underestimated because such duties are difficult to identify and therefore are often considered as specific, compound or mixed duties.

**Table 2b: AVEs submitted to the IDB**

Member	Year	Specific		Compound		Mixed		In per cent of all NAV tariff lines		
		Agr	Ind	Agr	Ind	Agr	Ind	Agr	Ind	Total
AUSTRALIA	2001	0	0	0	8	2	0	28.6	100.0	66.7
EUROPEAN COMMUNITIES	2000	925	3	288	0	80	27	67.0	75.0	67.2
JORDAN	2000	0	0	7	2	0	0	100.0	100.0	100.0
POLAND	2000	25	0	50	0	165	34	43.6	43.0	43.5
UNITED STATES	2001	609	58	111	349	0	0	96.3	75.4	87.5
Total		1559	61	456	359	247	61	69.8	71.9	70.1

**Table 3: NAV duties in the CTS database**

Member	Specific		Compound		Mixed		Other		In per cent of all bound tariff lines		
	Agr	Ind	Agr	Ind	Agr	Ind	Agr	Ind	Agr	Ind	Total
AUSTRALIA	14	5	0	0	0	0	0	0	1.9	0.1	0.3
BRUNEI DARUSSALAM	29	0	0	0	0	0	0	0	3.3	0.0	0.5
BULGARIA	63	0	281	1	192	0	0	0	24.4	0.0	5.1
CANADA	200	9	51	5	152	9	0	0	30.1	0.3	4.8
CROATIA	7	0	36	0	186	0	0	0	19.7	0.0	3.1
CYPRUS	0	0	2004	4	0	0	0	0	69.0	0.1	20.1
EGYPT	10	0	0	0	4	0	0	0	1.7	0.0	0.2
EUROPEAN COMMUNITIES	637	8	333	1	38	31	0	0	45.8	0.5	10.0
FIJI	24	0	0	0	0	0	0	0	3.5	0.0	0.9
GEORGIA	26	0	0	0	0	0	0	0	3.3	0.0	0.4
HAITI	37	154	0	5	54	633	0	0	11.9	18.4	17.4
ICELAND	0	0	361	1	0	0	0	0	22.7	0.0	4.2
INDIA	2	0	0	0	0	332	0	0	0.3	10.0	8.3
ISRAEL	1	191	1	355	0	18	0	0	0.2	9.9	8.4
JAMAICA	2	0	0	0	0	0	0	0	0.2	0.0	0.0
JAPAN	157	12	46	0	44	200	0	0	18.7	3.4	6.0
JORDAN	0	0	7	2	0	0	0	0	0.8	0.0	0.1
KOREA, REPUBLIC OF	0	0	0	0	68	21	0	0	4.6	0.2	0.9
KYRGYZ REPUBLIC	5	0	0	0	42	36	0	0	5.1	0.6	1.2
LATVIA	8	0	0	0	0	0	0	0	1.1	0.0	0.2
LITHUANIA	6	0	0	0	108	0	0	0	11.7	0.0	1.8
MALAYSIA	116	9	187	0	42	0	0	0	26.2	0.1	4.7
MALTA	266	5	2202	1	0	0	0	0	84.0	0.1	21.6
MEXICO	0	0	0	0	82	1	0	0	7.6	0.0	0.7
MOLDOVA	24	0	9	0	29	0	0	0	7.9	0.0	1.0
MYANMAR	9	0	0	0	0	0	0	0	1.1	0.0	0.9
NEW ZEALAND	10	190	0	11	0	0	0	36	1.0	3.7	3.4
NORWAY	202	115	0	0	520	5	0	1	68.2	2.3	13.4
PAPUA NEW GUINEA	43	4	0	0	0	0	0	0	6.2	0.1	0.9
POLAND	0	0	758	0	433	0	0	0	53.6	0.0	11.9
SINGAPORE	55	0	0	0	0	0	0	0	6.5	0.0	1.3
SLOVENIA	0	0	564	6	0	0	0	0	24.5	0.1	5.1
SOLOMON ISLANDS	23	26	0	0	0	26	0	0	3.4	1.2	1.5
SRI LANKA	1	0	0	0	22	16	0	0	2.7	1.2	1.8
SURINAME	0	0	0	0	0	1	0	0	0.0	0.1	0.1
SWITZERLAND	1938	15	0	0	1	5053	0	0	89.0	83.9	85.2
SEPARATE CUSTOMS TERRITORY OF TAIWAN, PENGHU, KINMEN AND MATSU	90	4	0	0	21	82	0	0	8.1	1.2	2.3
THAILAND	4	2	0	0	333	690	0	0	43.7	20.6	24.9
UNITED STATES	625	54	115	183	9	0	4	140	42.5	4.0	10.1
ZIMBABWE	19	0	0	16	0	0	0	0	2.8	3.6	3.1
Total	4653	803	6955	591	2380	7154	4	177	28.3	3.9	8.4

**Table 4: Distribution of NAV duties in the IDB and CTS databases by HS chapter<sup>17</sup>**

HS Chapter	Product Description	IDB			CTS		
		NAV duties (across all Members)		Number of Members with NAV duties	NAV duties (across all Members)		Number of Members with NAV duties
		Number	Per cent <sup>18</sup>		Number	Per cent <sup>18</sup>	
01	LIVE ANIMALS	216	12.1	15	293	23.8	14
02	MEAT AND EDIBLE MEAT OFFAL	1665	30.1	18	1605	43.0	18
03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	413	4.8	9	136	3.2	7
04	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	1240	29.4	23	1280	45.0	22
05	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	12	1.0	3	9	1.0	3
06	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE	80	5.9	6	84	9.0	5
07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	616	13.4	20	723	21.1	19
08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	696	14.8	22	833	23.6	18
09	COFFEE, TEA, MATÉ AND SPICES	81	4.0	9	77	4.9	9
10	CEREALS	185	11.9	14	290	27.5	14
11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN	306	11.6	14	534	28.4	14
12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER	113	3.5	10	129	5.3	10
13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS	5	0.6	4	2	0.3	2
14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	15	2.6	5	10	2.2	2

<sup>17</sup> The statistics shown in the columns for IDB and CTS are not strictly comparable because the sample of Members with NAV duties in the IDB does not match the sample of Members in the CTS. The list of Members included in each case is shown in Annex Tables 2a and 3. Given the specificity of Switzerland, which has only specific duties in addition to duty free tariffs, its tariff lines have been excluded from the table.

<sup>18</sup> In per cent of all tariff lines in HS chapter, taking into account all Members with NAV duties.

<sup>19</sup> In per cent of all Tariff lines in HS chapter, taking into account all Members with NAV duties.

HS Chapter	Product Description	IDB			CTS		
		NAV duties (across all Members)		Number of Members with NAV duties	NAV duties (across all Members)		Number of Members with NAV duties
		Number	Per cent <sup>18</sup>		Number	Per cent <sup>18</sup>	
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	330	7.6	17	336	10.7	17
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	371	12.4	17	426	22.1	16
17	SUGARS AND SUGAR CONFECTIONERY	403	25.8	22	481	40.4	19
18	COCOA AND COCOA PREPARATIONS	220	22.0	16	219	29.3	15
19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS	498	24.9	19	406	27.9	18
20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS	1140	15.5	21	1666	34.8	17
21	MISCELLANEOUS EDIBLE PREPARATIONS	242	12.8	22	317	23.4	22
22	BEVERAGES, SPIRITS AND VINEGAR	1753	41.8	32	1616	55.2	25
23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER	129	6.3	11	255	16.9	11
24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	218	18.6	17	312	42.9	20
25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT	25	0.6	5	10	0.4	5
26	ORES, SLAG AND ASH	9	0.5	1	9	0.7	1
27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES	210	5.7	14	82	4.2	6
28	INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES	9	0.1	5	4	0.1	2
29	ORGANIC CHEMICALS	129	0.5	7	23	0.1	6
30	PHARMACEUTICAL PRODUCTS	0	0	0	18	1.0	2
31	FERTILISERS	0	0	0	0	0	0

HS Chapter	Product Description	IDB			CTS		
		NAV duties (across all Members)		Number of Members with NAV duties	NAV duties (across all Members)		Number of Members with NAV duties
		Number	Per cent <sup>18</sup>		Number	Per cent <sup>18</sup>	
32	TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS	6	0.2	2	2	0.1	2
33	ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS	33	1.3	9	58	3.2	14
34	SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER	20	1.2	2	18	1.6	4
35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES	75	6.3	10	73	8.7	8
36	EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	10	1.9	4	9	2.6	2
37	PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS	105	3.9	11	30	1.7	6
38	MISCELLANEOUS CHEMICAL PRODUCTS	45	0.9	8	37	1.1	9
39	PLASTICS AND ARTICLES THEREOF	181	1.7	6	128	1.8	3
40	RUBBER AND ARTICLES THEREOF	56	1.1	8	6	0.2	2
41	RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER	38	1.6	2	26	1.6	2
42	ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	85	5.1	6	8	0.7	4
43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	18	1.3	2	3	0.3	1
44	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL	4	0.1	3	21	0.5	3
45	CORK AND ARTICLES OF CORK	0		0	0		0

HS Chapter	Product Description	IDB			CTS		
		NAV duties (across all Members)		Number of Members with NAV duties	NAV duties (across all Members)		Number of Members with NAV duties
		Number	Per cent <sup>18</sup>		Number	Per cent <sup>18</sup>	
46	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	9	1.8	1	7	2.2	1
47	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER AND PAPERBOARD	0	0	0	0	0	0
48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD	129	1.7	8	163	3.2	3
49	PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS	21	1.5	3	3	0.4	1
50	SILK	11	1.4	2	19	3.6	3
51	WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC	97	3.5	7	64	3.5	5
52	COTTON	1036	11.7	8	517	9.2	6
53	OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN	7	0.4	2	4	0.3	2
54	MAN-MADE FILAMENTS	506	10.0	7	234	7.2	5
55	MAN-MADE STAPLE FIBRES	924	11.9	7	281	5.6	5
56	WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF	38	1.5	7	41	2.2	5
57	CARPETS AND OTHER TEXTILE FLOOR COVERINGS	178	11.3	9	42	4.1	6
58	SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY	255	8.8	8	113	5.8	6
59	IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE	65	3.5	6	54	4.0	2
60	KNITTED OR CROCHETED FABRICS	139	7.8	6	17	1.7	2
61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	1161	15.5	12	206	4.1	6



HS Chapter	Product Description	IDB			CTS		
		NAV duties (across all Members)		Number of Members with NAV duties	NAV duties (across all Members)		Number of Members with NAV duties
		Number	Per cent <sup>18</sup>		Number	Per cent <sup>18</sup>	
62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	1134	13.8	11	322	6.0	6
63	OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	310	8.0	13	28	1.1	6
64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	249	8.9	10	56	3.3	4
65	HEADGEAR AND PARTS THEREOF	28	4.1	5	17	3.7	3
66	UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF	12	3.0	1	3	1.1	1
67	PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	4	0.9	2	0	0	0
68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS	16	0.5	2	35	1.6	3
69	CERAMIC PRODUCTS	42	2.0	5	20	1.5	3
70	GLASS AND GLASSWARE	69	1.4	5	77	2.4	6
71	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	17	0.6	4	5	0.2	1
72	IRON AND STEEL	84	0.6	5	100	1.2	4
73	ARTICLES OF IRON OR STEEL	48	0.5	5	50	0.8	2
74	COPPER AND ARTICLES THEREOF	8	0.2	2	8	0.3	3
75	NICKEL AND ARTICLES THEREOF	3	0.3	1	3	0.4	1
76	ALUMINIUM AND ARTICLES THEREOF	14	0.5	3	10	0.6	3
78	LEAD AND ARTICLES THEREOF	10	1.7	2	8	2.0	2
79	ZINC AND ARTICLES THEREOF	8	1.3	2	6	1.5	2
80	TIN AND ARTICLES THEREOF	0	0	0	0	0	0
81	OTHER BASE METALS; CERMETS; ARTICLES THEREOF	6	0.2	3	5	0.3	3
82	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL	49	1.1	3	64	2.1	3
83	MISCELLANEOUS ARTICLES OF BASE METAL	5	0.2	2	4	0.3	3

HS Chapter	Product Description	IDB			CTS		
		NAV duties (across all Members)		Number of Members with NAV duties	NAV duties (across all Members)		Number of Members with NAV duties
		Number	Per cent <sup>18</sup>		Number	Per cent <sup>18</sup>	
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	43	0.1	6	42	0.2	5
85	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	154	0.6	10	107	0.6	8
86	RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS	0	0	0	0	0	0
87	VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF	160	1.9	10	77	1.8	3
88	AIRCRAFT, SPACECRAFT, AND PARTS THEREOF	0	0	0	0	0	0
89	SHIPS, BOATS AND FLOATING STRUCTURES	11	0.8	1	0	0	0
90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF	24	0.2	7	42	0.5	5
91	CLOCKS AND WATCHES AND PARTS THEREOF	233	7.5	8	153	7.2	4
92	MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES	3	0.2	2	2	0.2	2
93	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	8	0.7	2	24	3.5	3

HS Chapter	Product Description	IDB			CTS		
		NAV duties (across all Members)		Number of Members with NAV duties	NAV duties (across all Members)		Number of Members with NAV duties
		Number	Per cent <sup>18</sup>		Number	Per cent <sup>18</sup>	
94	FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS	98	2.9	2	17	0.9	3
95	TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF	10	0.3	6	3	0.2	3
96	MISCELLANEOUS MANUFACTURED ARTICLES	43	1.3	9	52	2.5	8
97	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	0	0	0	1	0.4	1

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