



ORGANIZACIÓN INTERNACIONAL DEL CAFÉ ORGANIZATION
ORGANIZAÇÃO INTERNACIONAL DO CAFÉ
ORGANISATION INTERNATIONALE DU CAFÉ

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Agreement

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Obstacles to consumption

Background

1. In accordance with Article 33 of the International Coffee Agreement 2001 (attached as Annex I) Members should recognize the utmost importance of achieving the greatest possible increase of coffee consumption as rapidly as possible, in particular through the progressive removal of any obstacles which may hinder such increase.
2. This document contains the latest information received to enable the Council to assess compliance by Member countries with the provisions of Article 33.
3. Annex II-A contains information on taxes and duties, laws and regulations applied to coffee exports and imports by exporting Member countries. Annex II-B contains information on import duties for importing Members and selected non-member countries¹ where information is available. Annex II-C contains information on VAT, consumption taxes and excise duties in importing Members and selected non-member countries. According to the Rules on Statistics (contained in document EB-3830/02) Members are required to keep the Organization up to date when revisions on this matter take place in their countries.
4. It should be noted that EU member states charge a Common Customs Tariff (CCT) applied on all goods imported from outside their borders. However, each EU member may apply excise duty and VAT at different levels. Detailed information on the CCT applied by EU members can be obtained from www.europa.eu.
5. Reports containing updated information received from Members on these issues are circulated to the Council regularly. All Members are requested to inform the Executive Director of any measures adopted in their countries in connection with the provisions of Article 33, and of any changes to current levels of taxes and duties on coffee exports and/or imports.

Action

The Council is requested to consider this report.

¹ The term 'country' is used in a broad sense for what are officially classed as 'customs territories', but which may not be countries in the usual sense of the word. The denomination and classification used herein do not imply, on the part of the ICO, any judgement as to the legal or other status of any territory, or any endorsement or acceptance of any boundary.

INTERNATIONAL COFFEE AGREEMENT 2001

ARTICLE 33

Removal of obstacles to consumption

- (1) Members recognize the utmost importance of achieving the greatest possible increase of coffee consumption as rapidly as possible, in particular through the progressive removal of any obstacles which may hinder such increase.
- (2) Members recognize that there are at present in effect measures which may to a greater or lesser extent hinder the increase in consumption of coffee, in particular:
 - (a) import arrangements applicable to coffee, including preferential and other tariffs, quotas, operations of government monopolies and official purchasing agencies, and other administrative rules and commercial practices;
 - (b) export arrangements as regards direct or indirect subsidies and other administrative rules and commercial practices; and
 - (c) internal trade conditions and domestic and regional legal and administrative provisions which may affect consumption.
- (3) Having regard to the objectives stated above and to the provisions of paragraph (4) of this Article, Members shall endeavour to pursue tariff reductions on coffee or to take other action to remove obstacles to increased consumption.
- (4) Taking into account their mutual interest, Members undertake to seek ways and means by which the obstacles to increased trade and consumption referred to in paragraph (2) of this Article may be progressively reduced and eventually, wherever possible, eliminated, or by which the effects of such obstacles may be substantially diminished.
- (5) Taking into account any commitments undertaken under the provisions of paragraph (4) of this Article, Members shall inform the Council annually of all measures adopted with a view to implementing the provisions of this Article.
- (6) The Executive Director shall prepare periodically a survey of the obstacles to consumption to be reviewed by the Council.
- (7) The Council may, in order to further the purposes of this Article, make recommendations to Members which shall report as soon as possible to the Council on the measures adopted with a view to implementing such recommendations.

Exporting countries						
	Taxes on exports of coffee			Taxes on imports of coffee		
	Green	Roasted	Soluble	Green	Roasted	Soluble
Angola	3% on FOB value			30%	30%	30%
Benin				20%	20%	20%
Bolivia				10%	10%	10%
Brazil	no export taxes			10%	10%	16%
Burundi						
Cameroon				30%	30%	30%
Central African Rep.						
Colombia				10% (0% if imported from Andean Community)*	15% (0% if imported from Andean Community)*	20% (0% if imported from Andean Community)*
Congo, Dem. Rep. of						
Congo, Rep. of				10%	30%	30%
Costa Rica	1.50%			15%	15%	15%
Côte d'Ivoire						
Cuba	no export taxes					
Dominican Republic	no export taxes			no coffee imports (15-30% CIF+12% VAT)		
Ecuador	2% on FOB value		0%	15%	15%	30%
El Salvador	no export taxes			10-15%	15%	15%
Ethiopia						
Gabon						
Ghana						
Guatemala				10%	15%	15%
Guinea				20%	20%	20%
Haiti						
Honduras				10%	15%	15%
India				100%	100%	30%
Indonesia				5%	5%	5%
Jamaica	no export taxes			0%	40%	-
Kenya				25%	25%	25%
Madagascar				25%	25%	25%
Malawi	no export taxes			10%	25%	30%
Mexico	no export taxes			23%	72%	72%
Nicaragua	no export taxes			5%; 15% on decaf (10% if imported from Mexico)	15% (10% if imported from Mexico)	15% (non-Central America); 10% from Mexico; 0% from Dom. Rep.
Nigeria						
Panama				30%	54%	54%
Papua New Guinea	no export taxes			30%	30%	30%
Paraguay				10%	10%	10%
Philippines	40%			30%	35%	40%
Rwanda						
Tanzania	no export taxes			no import taxes		
Thailand				30% in quota; 90% out quota		40% in quota; 49% out quota
Togo				20%	20%	20%
Uganda				25%	25%	25%
Venezuela, Bol. Rep. of						
Vietnam	no export taxes			20%	50%	50%
Zambia				25%	25%	25%
Zimbabwe				40%	40%	40%

A blank denotes that the information is not available

* Other rates may apply in case of bilateral trade agreements.

Importing countries						
	Import duty					
	090111000 - Green coffee not decaffeinated	090112000 - Green coffee decaffeinated	090121000 - Roasted coffee not decaffeinated	090122000 - Roasted coffee decaffeinated	090190100 - Coffee husks and skins	090190200 2 - Coffee substitutes containing coffee
EU members*	MFN GATT bound 0%; MFN statutory 0%	MFN GATT bound 8.3%; MFN statutory 8.3%	MFN GATT bound 7.5%; MFN statutory 7.5%	MFN GATT bound 9%; MFN statutory 9%	MFN GATT bound 0%; MFN statutory 0%	MFN GATT bound 11.5%; MFN statutory 11.5%
Austria	EU legislation applies					
Belgium						
Bulgaria						
Cyprus						
Czech Republic						
Denmark						
Estonia						
Finland						
France						
Germany						
Greece						
Hungary						
Ireland						
Italy						
Latvia						
Lithuania						
Luxembourg						
Malta						
Netherlands						
Poland						
Portugal						
Romania						
Slovakia						
Slovenia						
Spain						
Sweden						
United Kingdom						
Norway	0%	0%	MFN GATT bound 999.9% & specific duty = 0.43 Kr per kg MFN Statutory 0%	MFN GATT bound 999.9% & specific duty = 0.43 Kr per kg MFN Statutory 0%	MFN GATT bound 999.9% & specific duty = 0.15 Kr per kg MFN Statutory 0%	MFN GATT bound 999.9% & specific duty = 0.15 Kr per kg MFN Statutory 0%
Switzerland	0%	0%	MFN Statutory 999.9% & specific duty = 63.00Fr per 100kg; GSP999.9% & 46.75Fr per 100 kg; LDC 0%	MFN Statutory 999.9% & specific duty = 63.00Fr per 100 kg; GSP999.9% & 46.75Fr per 100 kg; LDC 0%	MFN Statutory 999.9% & specific duty = 100Fr per 100 kg; LDC 0%	0%
USA	0%	0%	0%	0%	MFN statutory 0% - General 10%	0%

* Duties for individual countries may vary as a result of Economic Partnership Agreements and Bilateral Trade Agreements.

Importing countries						
	Import duty					
	090111000 - Green coffee not decaffeinated	090112000 - Green coffee decaffeinated	090121000 - Roasted coffee not decaffeinated	090122000 - Roasted coffee decaffeinated	090190100 - Coffee husks and skins	090190200 2 - Coffee substitutes containing coffee
Importing non-members						
Australia	0%	0%	0%	0%	0%	0%
Albania	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%
Algeria	MFN statutory 30%	MFN statutory 30%	MFN statutory 30%	MFN statutory 30%	MFN statutory 30%	MFN statutory 30%
Argentina	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%
Armenia	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%
Bosnia & Herz.	MFN statutory 5%	MFN statutory 5%	MFN statutory 10%; EU 6 %	MFN statutory 10%; EU 6 %	MFN statutory 0%	MFN statutory 5%; EU 1.3%
Canada	0%	0%	0%	0%	0%	0%
Chile	MFN statutory 6%	MFN statutory 6%	MFN statutory 6%	MFN statutory 6%	MFN statutory 6%	MFN statutory 6%
China	MFN GATT bound 8%; MFN Statutory 8%; General 50%	MFN GATT bound 8%; MFN Statutory 8%; General 50%	MFN GATT bound 15%; MFN Statutory 15%; General 80%	MFN GATT bound 15%; MFN Statutory 15%; General 80%	MFN GATT bound 10%; MFN Statutory 10%; General 30%	MFN GATT bound 30%; MFN Statutory 30%; General 80%
Croatia	MFN statutory 2%	MFN statutory 2%	MFN statutory 7%; Other 3.5%	MFN statutory 10%; Other 5%	MFN statutory 10%	MFN statutory 10%
Egypt	MFN statutory 0%	MFN statutory 0%	MFN statutory 10%	MFN statutory 10%	MFN statutory 5%	MFN statutory 20%
Georgia	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%
Israel	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%
Japan	0%	0%	MFN GATT bound 12% - MFN Statutory 12% - GSP 10% - LDC 0% - General 20%	MFN GATT bound 12% - MFN Statutory 12% - GSP 10% - LDC 0% - General 20%	0%	MFN GATT bound 12% - MFN Statutory 12% - GSP 10% - LDC 0% - General 20%
Jordan	MFN statutory 20%	MFN statutory 20%	MFN statutory 30%	MFN statutory 20%	MFN statutory 20%	MFN statutory 20%
Korea, Rep. of	MFN GATT bound 54%; MFN statutory 2%; Other pref. 1.2%; LDC 0%	MFN GATT bound 54%; MFN statutory 2%; Other pref. 1.2%	MFN GATT bound 29.5%; MFN statutory 8%	MFN GATT bound 29.5%; MFN statutory 8%	MFN GATT bound 54%; MFN statutory 3%; Other pref. 1.8%	MFN GATT bound 29.5; MFN statutory 8%; Other pref. 5%
Kosovo	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%	MFN statutory 10%
Lebanon	MFN statutory 5%	MFN statutory 5%	MFN statutory 5%	MFN statutory 5%	MFN statutory 5%	MFN statutory 5%
Macedonia	MFN statutory 5%	MFN statutory 5%	MFN statutory 15%	MFN statutory 15%	MFN statutory 30%	MFN statutory 30%
Malaysia	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%
Montenegro	MFN statutory 3%	MFN statutory 3%	MFN statutory 15%; EU 6 %	MFN statutory 15%; EU 6 %	MFN statutory 15%; EU 6 %	MFN statutory 15%; EU 6 %
Morocco	MFN statutory 10%	MFN statutory 10%	MFN statutory 25%	MFN statutory 25%	MFN statutory 25%	MFN statutory 25%
New Zealand	MFN statutory 0%	MFN statutory 0%	MFN statutory 5%	MFN statutory 5%	MFN statutory 0%	MFN statutory 5%
Russian Federation	MFN statutory 0%	MFN statutory 0%	MFN statutory 10% (not less than 0.2 EUR/kg)	MFN statutory 10% (not less than 0.2 EUR/kg)	MFN statutory 5%	MFN statutory 5%
Saudi Arabia	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%
Serbia	MFN statutory 3%	MFN statutory 3%	MFN statutory 15%	MFN statutory 15%	MFN statutory 15%	MFN statutory 15%
Singapore	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%
South Africa	MFN statutory 0%	MFN statutory 0%	6.0 Cent/kg	6.0 Cent/kg	20% FOB value; EU 5%	10.0 Cent/kg
Syria	MFN statutory 5%	MFN statutory 5%	MFN statutory 20%	MFN statutory 30%	MFN statutory 30%	MFN statutory 30%
Taiwan	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%	MFN statutory 0%
Tunisia	MFN statutory 15%	MFN statutory 15%	MFN statutory 36%	MFN statutory 36%		Not roasted 27%; Roasted 36%
Turkey	MFN statutory 13%; Free-trade area 11%; other 0%	MFN statutory 13%; Free-trade area 11%; other 0%	MFN statutory 13%; Free-trade area 11%; other 0%	MFN statutory 13%; Free-trade area 11%; other 0%	MFN statutory 13%; Free-trade area 11%; other 0%	MFN statutory 13%; Free-trade area 11%; other 0%
Ukraine	MFN statutory 0%	MFN statutory 0%	MFN statutory 5%	MFN statutory 5%	MFN statutory 0%	MFN statutory 20%

ANNEX II-C

Importing countries					
Tax/levy applied	VAT				Excise duty
	Standard rate	Reduced rate	Super reduced rate	Roasted coffee non-decaffeinated	
EU member states					
Austria	20%	10%	None	10%	
Belgium	21%	12%	6%	6%	Green: €0.1983/kg; Roasted: €0.2479/kg; Soluble: €0.6941/kg dry matter
Bulgaria	20%	7%	None	20%	
Cyprus	15%	8%	5%	0%	
Czech Republic	20%	10%	None	9%	
Denmark	25%	None	None	25%	DKK 5.45/kg green; DKK 6.54/kg roasted; DKK 14.17/kg coffee extracts
Estonia	20%	9%	None	20%	
Finland	23%	13%	9%	13%	
France	19.6%	5.5%	2.1%	5.5%	
Germany	19%	7%	None	7%	Roasted: €2.19/kg; Soluble: €4.78/kg
Greece	23%	11%	6%	11%	
Hungary	25%	18%	5%	25%	
Ireland	21.0%	13.5%	None	0.0%	
Italy	20%	10%	None	20%	
Latvia	21%	10%	None	21%	LVL100/100kg pure coffee
Lithuania	21%	10%	None	19%	
Luxembourg	15%	12%	6%	3%	
Malta	18%	5%	None	0%	
Netherlands	19%	6%	None	6%	
Poland	22% (23%*)	7% (8%*)	None*	22%	(*From 01/Jan/11)
Portugal	21%	13%	6%	13%	
Romania	24%	9%	None	19%	lei 306/ton - green; lei 450/ton - roasted; lei 1800/ton - soluble
Slovakia	19%	10%	None	19%	
Slovenia	20%	8.5%	None	8.5%	
Spain	18%	8%	None	8%	
Sweden	25%	12%	6%	12%	
United Kingdom	17.5% (20%*)	5%	None	0%	(*From 04/Jan/11)
Japan	5% (consumption tax)				
Norway	25%	14%		14%	Food production fee: 1.14% roasted and 0.71% soluble
Switzerland	7.6% (8%*)	3.6% (3.8%*)	2.4 (2.5%*)	2%	(*From 2011-2017)
USA*					(*Sales tax by state)
Australia	10%				
Canada (by province)	13%*				*average
China	17%*				*with many variations
Turkey	18%				
Korea, Rep. of	10%				
Singapore	7%				
Serbia	18%				
Georgia	18%				
Croatia	23%				Green: HRK 5; Roasted: HRK 12; Other: HRK 20

A blank denotes that the information is not available